

- D&T consistently performs three approaches to the analysis of the bad debt reserve established for patient accounts receivable at each entity. Both income statement methods (ie., the historical write-off method and the historical provision method) have generally indicated that the overall reserve is insufficient, however the balance sheet method which assigns collection percentages by payor has been comparable to the client's balance sheet methodology to apply reserve percentages to aged accounts receivable by payor. TGH has historically assigned reserve percentages anywhere from 65 to 100% of accounts greater than 180 days for all payors. For the most part, this analysis has resulted in some adjustment for additional reserve to be proposed by D&T (ie., at TGH \$683,000 in 1995).
- Management has provided to D&T, remittance advice summaries that support PIP activity during 1995 and 1994. It appears that Medicare is the only PIP paying organization.

CL 154410

EXHIBIT 4441

Surberich
Blm Reserve
President Surberich
Hana iuking
Adjustments made & WAIVED
over PB
Jersey has 200 Beds
which has 500m assets @ 5/31/96.
Jersey

(Wednesday 10:00
→ Meet 8:00 w/ Steve.

Graduate Health Foundation
SSMCB

MTS - Mt Samui

Parview City Ave.
Graduate.

Post retirement Benefit on one Entity.

250
(35)

Cherisse Thorne
for CEO
Dan's Fax
315-448-1454
✓ AHERF Market
Valuation Letter
message to Vivian.

456-6112

Jersey
w/ access
x8193
Cherisse W.
2004 x

CL 038074

PENGAD 800-631-6989	DEPOSITION
	EXHIBIT
	4441
	6-10-04

Graduate Hospital

R & B
 ✓ Received ^{R & B} funding from DHHS & JOMC
 Pass through funds from PENN.

NO A133 reporting based on the hospital exemption!

* Will be required for 1997 if > \$300K.

Are there any affiliation agreements w/ H/W
 Graduate & any Univ. → (ie, relationship

w/ Penn) though requested in Penn Pass-thru

AWARD - NO report & NO CONTACT BY HOSPITAL TO PENN
 TO CONFIRM OKAY.

Background of Affiliation w/ Penn.

Overview indicates there is an ongoing

affiliation relationship

Academic Affiliation w/ Penn's School of Medicine
 School of Nursing

Program
 Audit of
 & City
 of Phila.
 Award
 Ryan White

Benefits

✓ Pension provided through GHS. terminates
 DB plan in 1991 & institutes a 403(b) DC Plan.

Insurance

✓ Prof LIAB & General LIAB.
 Captive in Bermuda (GHS Re Limited)

Program Administrator - Medical Inter. Insurance
 Exchange (MIIX)

✓ AIR testing
 Wise Choice — Capitulation Agreement. ^{In-house # DNFB written down to \$0} ^{FB written down to 15% of gross charges}

Notes Audit Fee was \$5K → Is this correct.

- * Loans to Physicians proposed w/ID's
 - total \$ amount
 - reserves
 - status of WIO
 - ICGA recognition.

÷ DRAW ON FUNDS FROM TGH → who is it?

✓ Depreciation Adjustments.

Hospital made an ADJ in 94 to reduce
 Accum depr (ie, over depr assets).

(look)

IS Systems ON-Line vendor purchases
 systems processed & maintained by
 the GRADUATE IS DEPT.

CASH

Concentrated in a "Concentration Account"

~ \$1.8 M of CASH equiv. What is the overnight sweep acct.

CASH equivalent rec'd class NOT done AT 3/31/95

to review @ YE

CL 038076

Investments

1. 5,088,475 @ 6/30/95

REIT - Omega Healthcare Investment

Restricted Funds - NO MAIPRACTICE OR WC
Assets Why?

Ritenhouse Investment does NOT track
the cost basis including dividend &
interest reinvestments.

Investment Income does NOT appear to be
consistent w/ P&L Amount in WIP
#4435,329 per report \$ 7,440,271

Portion of Investment Income in Operating
Remaining in Non-Op.

AS FOLLOWS ALL ~~BAR~~ Revenue funds - operating
All other non-op

CL 038077

Datient A/R

Appear to Be At A Low Risk Assessment
performing walk throughs of the system

Greater Atlantic - related party.
HMO owned by GHS.

Payer Mix @6/95

MC	19
MA	3
BL	16
GA	5
Self	18
Other	38
	<u>100</u>

= 34,170,096.

* \$300K identified in Account # 112099

A/R, unapplied as cushion

by the client ✓ used \$104 in CY for unrecorded exp
also approx \$324K misapplied PIP cash



Remaining Amt
posted to SLD (\$196K)
incorrect

W/O's during the CY

FW-UP
IN 1994 WIPs.

1994 There appears to have been late aa Adjustments
ON the Allowance Acct.

1 Day system Lag time to move Accounts
From WFB to FB ~ moves @ gross then
nets → These are the "1-Bill" Amounts

	<u>1996</u>	<u>1995</u>	<u>1994</u>
AIR Allowance		13,310	16,160
deduct from WFO.		14,105	10,553
add Provision (B&B & BT Exp)		11,255	9,907
add transfers from to free care		—	1,775

Reserve AS a % of AIR

	1996	1995	1994
Inpatient			
Reserve		6014	
Outpatient			
Reserve		7296	

Aging Summary

95	2570 > 120 days	1870 > 180
94	2770 > 120 days	2270 > 180.

DAYS in AIR (TOTAL)

	96	95	94	93	92
GROSS REVENUE		421	466	550	653
NET REVENUE		719	712	779	835

CL 038079

DAT W/O APPROACH

4yr Historical Analysis.

DAT ESTIMATED 15,432,538

ALLOWANCE VS. 13,310,310

Which is 245% OF GPSR.

Historical w/o		GPSR
95	14,104	546,231
94	10,553	547,035
93	12,440	485,468
92	<u>12,161</u>	<u>432,680</u>
x		x
		= 2.45%

Provision Approach

95 11,254

94 9,908

93 10,192

92 12,600

2.19% OF GPSR

13,992,103

B/S Approach VIEWS

12,689,306 using
Reserve

Based on assigning
7% to agencies
By Payer type.

* ACTUAL Reserve is BCDW Both ^{Partial} Methods.

B/S Approach

Inpatient

55% Reserve MC & MA & BC >180

All others 75% Reserved

Avg >180 Reserve 70 = 70%

Outpatient >180

55% MC, MA & BC

65% All other

64% Avg >180.

per client
est B/S
12,902,277
DIFF B/LD
13,310
REVENUE in
- I Bill

DAT B/S Approach

IP

BC	10
Comm	15
MA	↓
WC	↓
SP	75
MC	10
HMO	15
Other	↓

70 Based on ALL PB accounts

Inhouse & B/LB excluded

3,767,404 (1)

AMT B/LB
on 15.7%
C# 15697748

OP

BC	12
Comm	15
MA	↓
WC	12
SP	75
MC	12
HMO	15
Other	↓

7352,554 (1)

(1) DAT
Est. B/S

CL 038081

In 1994, US HC reimbursed Graduate

(a) incorrect rates

#830,017 Remittance

FROM USHC WAS REPAID in July 95.

film appears to be resolves.

Changes in 1995 to use a CMI Approach

For determination of A reimbursement

rate. USED 1.20 $\xrightarrow{\text{Weight Avg}}$ ACTUAL cm, 1.60

uses to do by patient. \therefore conservative.

Receives Dst, ime.

MC may PIP payer.

RA SUMMARIES to track

RA AVAILABLE

Inventory

I/A observed the inventory process

their current ~~assets~~

CL 038083

~~2~~ Parkview
organizational costs records
in 94

→ ACCRUAL legal LIAB reserves of ~~50K~~ ^{70K} each.

W/O Accrual cushion 48.9K

cushion 124.1K misc accruals
related to
settled physician contract
no amt due.

cushion in vacation accrual 275K
for period time that is not carryover,

accrues pension cushion 65.8K.
based on SC 10% contribution
level.

LOC. 6.8M

Need 95 AIR W/PS

graduate 94

✓ 9.2M fully depr no longer used assets
removed from detail.

✓ Buildup in Accum	4M
Reclass to ZRB	2M.
W/O	1.3M
CV depr Exp Adj.	.6K
VC Fees	60K.
	<u>3960,000</u>

What is SSOMB RUCARD PART 1.

Contact Names

John Joyce Finance Manager.

Tony Lumpano

Natalie / Wojnar
Parkview

George Mt. Sinai

Correction is PT Sinai AIR in ¹order
no cash procedures

Graduate 94

DR 55.262 Accum Exp relates to prescription invoices
unaccrued.

AP Clearing
DR AP Clearing 31,486. Items cleared
not cleared
relates to
system
conversion.

DR Misc
Exp 24,988

Collectibility issue for amounts due to/from DHS.

DR AP 107,268
D/S /'s > 3 YRS OLD. > D&T recommends w/o
shouldn't they
be escheated?

DR AP 206,852.
Reversal an over accrual or related to a 1993 reconciling
item.

DR Misc Exp 31,534
CR AP

DR Misc Exp 101,250
CR AP

} similar
only cash
distribution.

WC PRIOR TO 93-94 FY excess reserves
were accrued ~~was~~

CL 038087

During 1994 WC LIABILITY was reduced
by 500K based on NO EXPOSURE &
FAVORABLE Claims history

During 94 - each hospital became self
insured under the GHS policy.

during 94 related to policy period ending 8/93
TGH received a \$236K refund on
premiums under the asbestos policy.

any remaining excess (MAY 1994) was
proposed as a correction Adj.

181K Malpractice Adj relates to
unrecorded diff b/w actual anal. & 21
PL.

RENT

at one point during the CA WPS 35M
of the deferred gain was ~~proposed~~ reclassified
to 3rd party costs.

25M RELATES to repayment of A loan w/
Penalty.

Total proceeds 29,725,000
 Charges <11,720,327>
 Loan to Omega <7,500,000>
10,504,673

It appears the 598 dupradg was not recorded by
 the client & - However no similar ady in
 45.

^{TGH}
 Current has a "supply contract" to purchase
 imaging film from Dupont

Dupont provides a 17% Equip CR.
 based on each purchase. B/S gross-up
 DR Equip CR. Ref CR. for the 17%
 def CR. when future purchases are made.

Discount rate @ 5%

Inconsistent w/ Airtel's 7%.

Learn Post & Schell

Parkview 95

It appears severance pay cost for 94
was deferred (ie only \$22K)

MOB operating lease w/ medicare.

22 yr lease, legal fees are amortized for
1 YR in MOB.

~~MOB~~ Organizational costs recorded in 1994

↳ being amortized over 5 YRS.

Parkview 1994

- 1.6M negative cash reclassified to AP
Apotheary services were sold to GHTMS (Graduate
Home Medical Services) on 5/31/94

/ recorded property w/dow for Flood damage

$1,646,828 \times 15\% = 250,000$

DR Proceeds from PHS.

CA PD&E

No such adjustment proposed in 95

Amis believes to be fully dept.

interesting
test
test
from the
current
proceeds
of the
test

Personal HRS were properly excluded from the
calculation in Q1 1994.

CL 038090

proposes w/c accrual. for diff b/w D&T analysis
\$ net PV of \$163,322

why
not
grow
Additional acquisition costs capitalized
DEPRIL 97,500
PPE 97,500 0

Also participates in wise choice
Capitation Agreement
SSK Auction for out of plan payments
→ MC PROGRAM

AIR FOR ~~THE~~

PARKVIEW.

Needed .

CL 038092

8/17/93 PARIK Minutes
14m^{PM} Back to me
#5m lease w/ Cope/CO

AK ^{Perk}
W/O APPROACH 6109
PROV 5412
B/S 5114
Client 5835

Concern re. timely w/o's in comment letter

EXHIBIT 4446

98

(133)

AIR WIPs

AIR Review of '97
during FY '98

CL 138439

PENGAD 800-631-6989

DEPOSITION
EXHIBIT

4446

6-10-06

Review Completed	
By _____ General practice manager	By _____ ITAS manager if applicable
Date _____	Date _____

CONTENTS:

AIR MILEAGE

J. F. LIVING

FY 03

BINDER _____ OF _____

ENGAGEMENT NO. _____

FILE CODE NO. _____

COOPERS & LYBRAND L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

WORKING PAPERS

AHERF

(NAME OF CLIENT)

(DIVISION OR SUBSIDIARY)

PITTSBURGH

(LOCATION)

NATURE OF WORK

☒ AUDIT OF FINANCIAL STATEMENTS
 (CHECK BOX IF APPLICABLE)

OR

OTHER (DESCRIBE):

PERIOD COVERED

YEAR ENDED 6/30/98

OR

PERIOD FROM _____ TO _____

C&L PERSONNEL

PARTNER

BUETTNER

MANAGER

FRAZIER

IN-CHARGE

BETTA

ASSISTANTS

* PURSUANT TO THE FIRM'S DOCUMENT
 RETENTION POLICY, THIS DOCUMENT OR
 FILE SHOULD BE DESTROYED AFTER

MONTH _____ YEAR _____

SEE INSIDE OF FRONT AND BACK COVERS FOR INDEX AND INSTRUCTIONS

CL 138440

UNIFORM WORKING PAPER INDEX

B I N D E R N O. [*]	P A G E N O. [†]	B I N D E R N O. [*]	P A G E N O. [†]
CURRENT FILES			
General and Administrative Data:		Liabilities and Capital:	
1	Matters for attention of partner	70	Notes payable
2	Engagement cover sheet	71	Trade accounts payable and search for unrecorded liabilities
3	List of required returns and related timing	72	Accrued liabilities (except income taxes)
4	List of key client personnel	73	Federal income tax accruals, current tax provisions, and deferred taxes
5	Management comments and suggestions	74	State and local income tax accruals, current tax provisions, and deferred taxes
6	Management representation letter	75	Other current liabilities
7	Copies of audit related correspondence	76	.....
8	Confirmation copies for use in following year	77	.....
9	Minutes	78	.....
10	Review of related-party transactions	79	Deferred income
11	Review of subsequent events	80	Long-term liabilities (including current maturities)
12	Attorney's letters responses	81	Contingencies and commitments
13	Review for illegal acts	82	.....
14	Engagement time management	83	.....
15	.....	84	Minority interest
16	.....	85	Capital stock, capital surplus and treasury stock
17	.....	86	Retained earnings
18	.....	87	.....
Reports, Financials, Footnotes and Trial Balances:		88	.....
19	Financial statements	89	.....
20	Consolidating working papers (including consolidating grouping sheets)	Income and Expenses:	
21	Trial balance and adjusting journal entries	90	Sales and cost of sales
22	10-K draft and supporting data	91	Operating revenues and expenses
23	Tax return data	92	Selling, general and administrative
24	Earnings per share calculations	93	Other income
25	Final analytics	94	Other expenses
26	.....	95	Extraordinary items
27	.....	96	.....
28	.....	97	.....
29	.....	98	.....
30	.....	99	.....
Assets:		100	.....
50	Cash and cash items	Other:	
51	Marketable securities	101	.....
52	Notes and other receivables	102	.....
53	Trade accounts receivable	103	.....
54	.....	104	.....
55	Inventories	105	.....
56	.....	106	.....
57	.....	107	.....
58	Prepaid expenses	108	.....
59	Other current assets	109	.....
60	.....	110	.....
61	.....	111	.....
62	.....	112	.....
63	Investments	113	.....
64	Property, plant and equipment	114	.....
65	Allow for deprec., depletion and amortization	PERMANENT FILES	
66	Intang. assets, def. charges and amortizations	Understanding/Recording the Client's System:	
67	Other assets	201	Chart of accounts and organizational chart
68	.....	202	Client's industry data
69	.....	203	Client's operations and business
		204	Client's accounting policies and procedures
		205	Certificate of incorporation and by-laws
		206	Current contracts and union agreements
		207	Assessment of control environment (ACE)
		208	Documentation of significant accounting systems, including overview flowcharts and computer environment from (CEF)
		209	Documentation of controls
		210	Other - record of discussions with client, etc.
		211	Audit strategy documentation
		212	.....
		213	.....
		214	.....
		215	.....
		216	.....
		217	.....
		218	.....
		219	.....
		220	.....
		221	.....
		222	.....

CL 138441

* This column should be completed only when preparing the master index.

† This column should be completed only for material filed in this binder. Supplemental indexes should be prepared, where appropriate.

AMERF
A/R Lead Schedule
06/30/97

ACCOUNT #	DESCRIPTION	ADJUSTED BALANCE 06/30/97	ADJUSTMENTS	ADJUSTED BALANCE 06/30/97	BALANCE 06/30/96	VARIANCE	% VARIANCE
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AMERF OPS		1,242,000		1,242,000			
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AGH

1201100	Inpatient A/R In	17,775,411	0	17,775,411	18,800,077	(1,024,666)	-5.45%
1201110	Inpatient A/R In	580,439	0	580,489	619,488	61,001	9.85%
1201200	Inpatient A/R DN	5,188,466	0	5,188,466	5,622,017	(433,551)	-8.09%
1201210	Inpatient A/R DN	408,177	0	408,177	227,892	180,285	79.11%
1201300	Inpatient A/R Bill	47,449,283	0	47,449,283	46,033,006	1,416,277	3.08%
1201310	Inpatient A/R Bill	1,297,790	0	1,297,790	3,359,435	(2,061,645)	-61.37%
1201800	Inpatient Refund	340,610	0	340,610	(62,323)	402,933	646.53%
1201900	Charge Diff Inpat	(13,660,193)	0	(13,660,193)	(22,119,696)	9,459,503	-38.24%
1201910	Charge Diff Inpat	(594,953)	0	(594,953)	(1,124,181)	529,228	-47.08%
1202000	Outpatient A/R	34,671,996	0	34,671,996	29,526,732	5,145,264	17.43%
1202100	Home Care Cont	3,822,164	0	3,822,164	1,274,418	2,547,746	199.91%
1202200	CRNA A/R Contr	25,962	0	25,962	138,765	(112,803)	-81.29%
1202800	Outpatient Refun	131,502	0	131,502	152,266	(20,764)	-13.64%
1202900	Outpatient Char	(1,636,779)	0	(1,636,779)	(9,321,237)	(2,315,542)	-24.84%
1204100	Inpatient Reserv	(5,908,000)	0	(5,908,000)	(10,458,000)	3,550,000	-33.95%
1204200	Outpatient Reser	(2,659,000)	0	(2,659,000)	(2,118,000)	(541,000)	-25.54%
1205000	A/R Clearing	623,077	0	623,077	1,564,469	(941,392)	-60.17%
1205905	Hospital A/R - U	(1,109,045)	0	(1,109,045)	(237,785)	(871,260)	366.41%
1205910	Third Party Adva	(4,228,012)	0	(4,228,012)	(4,228,012)	0	0.00%
1205950	Patient A/R - Un	(521,039)	0	(521,039)	(155,329)	(365,710)	235.44%
TOTAL PATIEN		72,097,906	0	72,097,906	67,494,002	4,603,904	6.82%

AGH	06/30/97	03/31/97	%
1251010	Profess A/R SMS	0	#DIV/0!
1251020	Profess A/R DCS	0	#DIV/0!
1251090	Profess A/R Othe	0	#DIV/0!
1251080	Profess Refund C	0	#DIV/0!
1252010	Profess Contra All	0	#DIV/0!
1252090	Profess Contra All	0	#DIV/0!
1254010	Profess Rest Unc	0	#DIV/0!
1254090	Profess Rest Unc	0	#DIV/0!
1255000	Profess A/R Clear	0	#DIV/0!
1255990	Profess A/R Unab	0	#DIV/0!
Total AGH Prof	0	0	#DIV/0!

Acct #	Description	Balance 06/30/97	Adjusted Adjustments	6/30/97	03/31/97	06/30/96	\$ Difference	\$ Difference
AGH								
1220100	Medicare Passsth	329,149	-18,077	347,226	347,226	0	347,226	0%
1220190	Medicare GME	0	0	0	0	0	0	0%
1220200	Medicaid Passsth	96,046	0	96,046	96,046	13,975	82,071	587%
1240190	CRA Medicare F	405,500	0	405,500	405,500	405,500	0	0%
1240191	CRA Medicare F	424,001	0	424,001	424,001	733,000	(308,999)	-42%
1240192	CRA Medicare F	501,500	0	501,500	501,500	501,500	0	0%
1240193	CRA Medicare F	0	0	0	0	0	0	0%
1240194	CRA Medicare F	0	0	0	(788,696)	(1,590,760)	1,590,760	-100%
1240195	CRA Medicare F	(3,235,729)	0	(3,235,729)	(3,235,729)	(3,235,729)	0	0%
1240196	CRA Medicare F	(9,765,448)	0	(9,765,448)	(13,515,448)	(8,325,903)	#####	17%
1240197	CRA Medicare F	(2,939,078)	0	(2,939,078)	(1,833,000)	0	#####	0%
1240290	CRA Medicaid F	0	0	0	0	0	0	0%
1240293	Medicaid Settle	(1,025,790)	0	(1,025,790)	(1,325,790)	(1,519,536)	493,746	-32%
1240294	CRA Medicaid F	(54,353)	0	(54,353)	(100,000)	0	(54,353)	0%
1240295	CRA Medicaid F	(1,208,000)	0	(1,208,000)	(956,000)	0	#####	0%
1240391	CRA Blue Cross	131,199	0	131,199	131,199	131,199	0	0%
1240392	CRA Blue Cross	(1,400,000)	0	(1,400,000)	(1,400,000)	(1,400,000)	0	0%
1240393	CRA Blue Cross	(550,000)	0	(550,000)	(550,000)	(550,000)	0	0%
1240394	CRA Blue Cross	0	0	0	0	0	0	0%
AGH		(18,291,003)	-18,077	(18,272,926)	(21,799,191)	(14,836,754)	#####	23%
1241192	ANI CRA Medica	0	0	0	(153,164)	(153,164)	153,164	-100%
1241194	ANI CRA Medica	0	0	0	(214,129)	(204,160)	204,160	-100%

CL 138442

1241195	ANI CRA Medica	0	0	0	54.	(239)	(2 415 348)	2 415 348	-100%
1241391	ANI CRA Blue C	0	0	0	0	0	0	0	0%
1241392	ANI CRA Blue C	0	0	0	54.	0	(200 000)	200 000	-100%
1241394	ANI CRA Blue C	351 000	0	351 000	54.	351 000	351 000	0	0%
	ANI	351 000	0	351 000		(16 532)	(2 522 192)	2 605 660	.99%

Subtotal CRA A (17 940 003) (18 077) (17 921 926) #DIV/0! #VALUE! #VALUE! #VALUE!

TOTAL AGH 54,157,903 (18 077) 54,175,980 #DIV/0! #VALUE! #VALUE! #VALUE!

Mgmt Svcs

1201000 I/P A/R- ALL	1,510,729	1,510,729	0	0	0	#DIV/0!
Total A/P Mgmt Services	1,510,729	1,510,729	0	0	0	#DIV/0!

TOTAL MGMT SVCS 1,510,729 1,510,729

MCP

1201000	I/P A/R- ALL	43,260,245	0	43,260,245	A	50,597,639	(7 337 394)	-14 50%
1201003	I/P A/R- EPPi	17,244,718	0	17,244,718	B	16 586,757	657,961	3 97%
1201800	I/P Refund Contr	171,139	0	171,139		1 292	169 847	#####
1201900	I/P Valuation/Co	(17,610,606)	0	(17,610,606)	53-	(17,497 943)	(112,663)	0 64%
1202000	O/P A/R Control	28,836,431	0	28,836,431	C	29 585,645	(849 214)	-2 86%
1202003	AR-OP-Home H	337,736	0	337,736		301 197	36 539	12 13%
1202800	O/P Refund Con	41,740	0	41,740		103	41 637	#####
1202900	O/P Valuation/C	(12,763,769)	0	(12,763,769)	53-	(14 960,283)	2 196 514	-14 68%
1204100	I/P Reserve for U	(9,553 364)	0	(9 553 364)	53-	(3 337 030)	(6 216 334)	186 28%
1204200	O/P Reserve for	(5 382,547)	0	(5 382,547)	53-	(3 158,731)	(2 223 816)	70 40%
1205000	Hospital Cash Cl	1,147 592	0	1 147 592		(4 767,561)	5,915 153	-124 07%
1205001	Cash Clearing	133,621	0	133,621		(302,123)	435,744	-144 23%
1205009	Charity Care Allo	85,718	0	85,718		16,603	69 115	416 28%
1205010	KHPE Capitation	(43 241)	0	(43,241)		0	(43 241)	#DIV/0!
1205015	USHC Cap Clear	(8,502)	0	(8 502)		0	(8 502)	#DIV/0!
1205016	DC33 Cap Clean	(305,800)	0	(305,800)		0	(305 800)	#DIV/0!
1205020	Health Partner C	275,950	0	275,950		275,950	0	0 00%
1205050	AHERF Cleanng	(2,057,658)	0	(2,057,658)		479,467	(2,537,125)	-529 16%
	TOTAL PATIEN	43,809,403	0	43,809,403		53,920,982	(10 111,579)	-18 75%

MCP

		06/30/97	06/30/97	03/31/97	A	%
		T/B	T/B	T/B		
1251008	A/R-PRO FEE-P	296,251	296,251	283,679	###	4 43%
1251010	A/R - PRO FEE	319,607	319,607	350,807	###	-8 89%
1251050	A/R - ABHS EXT	(25,221)	(25,221)	0	###	#DIV/0!
1251910	A/R- NONSIGN	273,497	273,497	190,213	###	43 78%
1252000	PROFEE A/R-C	(503,989)	(503,989)	(464,866)	###	8 42%
1255000	PROFEE A/R C	204,484	204,484	154,456	###	32 39%
	Total MCP Profs	564,629	564,629	514,289	###	9 79%

MCP

1220100	Medicare Passth	761,340	0	761,340	54.	599454	54.	414365	346,975	84%
1220200	Medicaid Passth	1,218,640	0	1,218,640	B	1218640	54.	1983349	(764,709)	-39%
1240190	CRA Medicare F	0	0	0		0		0	0	0%
1240191	CRA Medicare F	0	0	0		0		0	0	0%
1240192	CRA Medicare F	(179,232)	0	(179,232)	B	-179232	54.	-308167	128,935	-42%
1240193	CRA Medicare F	0	0	0		0		0	0	0%
1240194	CRA Medicare F	(521,159)	0	(521,159)	B	-521159	54.	-784678	263,519	-34%
1240195	CRA Medicare F	(1,377,266)	0	(1,377,266)	B	-1321056	54.	-1059657	(317,609)	30%
1240196	CRA Medicare F	(1,738,345)	0	(1,738,345)	B	-1738345	54.	-473803	#####	267%
1240197	CRA Medicare F	(725,575)	0	(725,575)	54.	-425575	54.	0	(725,575)	0%
1240290	CRA Medicaid F	0	0	0		0		0	0	0%
1240291	CRA MEDICAID	0	0	0		0		0	0	0%
1240292	CRA MEDICAID	0	0	0		0		0	0	0%
1240293	CRA MEDICAID	0	0	0		0	54.	-100000	100,000	-100%
1240294	CRA MEDICAID	(66,000)	0	(66,000)	54.	-135836	54.	0	(66,000)	0%
1240295	CRA MEDICAID	(561,901)	0	(561,901)	B	-561901	54.	0	(561,901)	0%
1240296	CRA MEDICAID	0	0	0		0		0	0	0%
1240297	CRA MEDICAID	0	0	0		0		0	0	0%
1240390	CRA BLUE CRO	0	0	0		0	54.	-661400	661,400	-100%
1240391	CRA Blue Cross	0	0	0		0		0	0	0%
1240392	CRA Blue Cross	0	0	0		0		0	0	0%
1240393	CRA Blue Cross	0	0	0		0		0	0	0%
1240394	CRA Blue Cross	0	0	0		0		0	0	0%
1240397	CRA Blue Cross	(119,000)	0	(119,000)	54.	0		0	(119,000)	0%
1240490	CRA USHC 199	0	0	0		0		0	0	0%
1240790	CRA Hlth Ptn F	0	0	0		0		0	0	0%

CL 138443

1240791	CRA Hlt Ptn F	0	0	0	0	0	0	0%
1240792	CRA Hlt Ptn F	0	0	0	0	0	0	0%
1240793	CRA Hlt Ptn F	0	0	0	0	0	0	0%
1240794	CRA Hlt Ptn F	0	0	0	0	0	0	0%
1240795	CRA Hlt Ptn F	5,174	0	5,174 B	5,174 Im	5,174	0	0%
1240796	CRA Hlt Ptn F	(263,359)	0	(263,359) B	(263,359) Im	(263,359)	0	0%
1240797	CRA Hlt Ptn F	(530,007)	0	(530,007)	(530,007) Im	(530,007)	0	0%
1240991	CRA Other FY 9	8,956	0	8,956 B	8,956 Im	8,956	0	0%
1240992	CRA Other FY 9	15,000	0	15,000 B	15,000 Im	15,000	0	0%
1240995	CRA Other FY 9	(7,273)	0	(7,273) B	(7,273) Im	(7,273)	0	0%
	Sutotal MCP	(4,080,517)	0	(4,080,517)	(3,991,071)	(2,040,134)	#####	100%

MCP						342		
1210174	PIP Cleaning Old 94	0	0	0	16 364 540	(16 364 540)	-100%	
1210175	PIP Cleaning Old 95	0	0	0	15 746 139	15 746 139	100%	
1210176	PIP Cleaning Old 96	0	0	0	2 592 134	2 592 134	100%	
1210194	PIP Cleaning MC FY	0	0	16 373 268	8 728	(8 728)	-100%	
1210195	PIP Cleaning MC FY	873 631	873 631	15 488 752	(38 927)	912 558	-2344%	
1210196	PIP Cleaning MC FY	2 354 078	2 354 078	2 204 956	7 788 965	(5 434 887)	-73%	
1210197	PIP Cleaning MC FY	1 747 734	1 747 734	810 269	0	1 747 734	#DIV/0!	
1210373	PIP Cleaning Old 93 BC			0	836 679	(836 679)	-100%	
1210374	PIP Cleaning Old 94 BC			0	1 194 654	(1 194 654)	-100%	
1210375	PIP Cleaning Old 95 BC			0	1 327 123	(1 327 123)	-100%	
1210383	PIP Cleaning BC FYs			0	0	0	#DIV/0!	
1210393	PIP Cleaning BC FY 93			0	0	0	#DIV/0!	
1210394	PIP Cleaning BC FY 94			360 000	113 101	(113 101)	-100%	
1210395	PIP Cleaning BC FY 95			0	1 101 461	(1 101 461)	-100%	
1219071	PIP Cleaning Old Oth	(55 651)	(55 651)	(55 651)	(55 651)	0	0%	
1219083	PIP Cleaning Other Pys			0	0	0	#DIV/0!	
	Subtotal MCP	4 919 792	4 919 792	4 203 090	10 302 400	(5 382 608)	-52%	

SCHC							
1201000	I/P A/R- ALL	30,898,860	0	30,898,860 D	49,272,790	(18,373,930)	-37.29%
1201800	I/P Refund Contr	27,348	0	27,348	(1,969)	29,317	-1488.93%
1201900	I/P Valuation/Co	(4,685,488)	0	(4,685,488) 53-	(10,217,061)	5,531,573	-54.14%
1202000	O/P A/R Control	22,105,896	0	22,105,896 E	22,435,863	(329,967)	-1.47%
1202800	O/P Refund Con	5,107	0	5,107	56	5,051	9019.64%
1202900	O/P Valuation/C	(3,378,269)	0	(3,378,269) 53-	(8,124,879)	4,746,610	-58.42%
1204100	I/P Reserve for U	(4,511,934)	0	(4,511,934) 53-	(5,148,754)	636,820	-12.37%
1204200	O/P Reserve for	(5,195,231)	0	(5,195,231) 53-	(3,524,059)	(1,671,172)	47.42%
1205000	Hospital Cash Cl	(585,221)	0	(585,221)	(632,599)	47,378	-7.49%
1205001	Cash Clearing	(11,073)	0	(11,073)	0	(11,073)	#DIV/0!
1205010	KHPE Capitation	(32,451)	0	(32,451)	0	(32,451)	#DIV/0!
1205011	Health Partner C	0	0	0	(9,748)	9,748	-100.00%
1205016	DC33 Cap Clean	(34,993)	0	(34,993)	0	(34,993)	#DIV/0!
1205050	AHERF Cleaning	(435,576)	0	(435,576)	0	(435,576)	#DIV/0!
			0				
	TOTAL PATIEN	34,166,975	0	34,166,975	44,049,640	(9,882,665)	-22.44%

		06/30/97	06/30/97	03/31/97	0	4%
St. Christopher		T/B	T/B	T/B		
1251010	A/R - PRO FEE	358,977 XX	358,977	410,157	(51,180)	-12.48%
1255000	PROFEE A/R C	225,101 I	225,101	112,419	112,682	100.23%
	Total St. Christ	584,078	584,078	522,576	61,502	11.77%

St. Chris								
1220100	Passthrough Re	0	0	0	\$0 54.	\$0	0	0%
1220200	Passthrough Re	1,376,630	0	1,376,630 54.	1559210	2735170	#####	-50%
1240190	CRA Medicare F	0	0	0	0	0	0	0%
1240191	CRA Medicare F	64,442	0	64,442 B	64442	151145	(86,703)	-57%
1240192	CRA Medicare F	0	0	0	0	0	0	0%
1240193	CRA Medicare F	0	0	0	0	0	0	0%
1240194	CRA Medicare F	0	0	0 54.	87732	(641,159)	641,159	-100%
1240195	CRA Medicare F	(390,147)	0	(390,147) B	(390,147)	(331,862)	(58,285)	18%
1240196	CRA Medicare F	0	0	0 54.	177782	0	0	0%
1240197	CRA Medicare F	0	0	0	0	0	0	0%
1240290	CRA Medicaid FY90 & Prior	0	0	0	0	0	0	0%
1240291	CRA Medicaid F (210,000)	0	(210,000) 54.	0	0	(210,000)	0	0%
1240292	CRA Medicaid FY92	0	0	0	0	0	0	0%
1240293	CRA Medicaid FY93	0	0	0	0	(52058)	52,058	-100%
1240294	CRA Medicaid F	813,836	0	813,836 B	813836	399578	414,258	104%
1240295	CRA Medicaid F	370,000	0	370,000 B	370000	0	370,000	0%
1240296	CRA Medicaid F (500,000)	0	(500,000) 54.	147531	0	(500,000)	0	0%
1240297	CRA Medicaid F	0	0	0	0	0	0	0%

CL 138444

1240391	CRA Blue Cross	0	0	0	0	0	0	0%
1240392	CRA Blue Cross	0	0	0	0	0	0	0%
1240393	CRA Blue Cross	0	0	0	0	0	0	0%
1240394	CRA Blue Cross	0	0	0	0	0	0	0%
1240791	CRA Health Ptn	0	0	0	0	0	0	0%
1240793	CRA Health Ptn	0	0	0	0	0	0	0%
1240794	CRA Health Ptn	0	0	0	0	0	0	0%
1240795	CRA Health Ptn	0	0	0	0	0	0	0%
1240796	CRA Health Ptn	32,847	0	32,847	32,847	-548,108	580,955	-106%
1240797	CRA Health Ptn	(1,592,660)	0	(1,592,660)	-7,9484	0	#####	0%
	Subtotal St. Chr	(35,052)	0	(35,052)	2,143,749	1,112,706	#####	-105%

St. Chris

1210174	PIP Cleaning Od 94	0	0	0	(58,265)	58,265	#####	-100%
1210194	PIP Cleaning MC FY	0	0	0	0	0	#####	0%
1210195	PIP Cleaning MC FY	374,138	0	374,138	374,138	338,800	338	0%
1210196	PIP Cleaning MC FY	(524,124)	0	(524,124)	(570,326)	(714,843)	190,719	-100%
1210197	PIP Cleaning MC FY	612,832	0	612,832	205,260	0	612,832	0%
1210394	PIP Cleaning BC FY	81,793	0	81,793	81,793	769,781	(687,988)	99%
1210395	PIP Cleaning BC FY	0	0	0	0	0	0	0%
1210594	PIP Cleaning Keysto	0	0	0	0	0	0	0%
	Subtotal St. Chris	344,639	0	344,639	90,865	370,453	174,186	41%

TOTAL ST. CHRIS	35,260,640	0	35,260,640	46,806,830	(7,738,004)	#####	#####	#####
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EPC

1201000	I/P A/R - ALL	10,282,669	0	10,282,669	F	14,520,250	(4,237,581)	-29.18%
1201800	I/P REFUND CO	368	0	368		15,645	(15,277)	-97.55%
1201900	I/P VALUATION/	(2,284,602)	0	(2,284,602)	S3-	(2,379,290)	94,688	-3.98%
1202000	O/P A/R CONTR	15,538,435	0	15,538,435	G	24,395,359	(8,856,934)	-36.31%
1202003	AR-OP-HOME H	1,056,815	0	1,056,815		813,996	242,819	29.83%
1202800	O/P REFUND C	4,803	0	4,803		1,036	3,767	363.61%
1202900	O/P VALUATIO	(5,090,785)	0	(5,090,785)	S3-	(10,946,961)	5,856,176	-53.50%
1204100	I/P RESERVE F	(1,711,669)	0	(1,711,669)	S3-	(2,132,204)	420,535	-19.72%
1204200	O/P RESERVE	(3,565,338)	0	(3,565,338)	S3-	(1,522,187)	(2,043,151)	134.22%
1204400	REHAB RESER	(16,524)	0	(16,524)		0	(16,524)	#DIV/0!
1205000	HOSPITAL CAS	(634,326)	0	(634,326)		(397,073)	(237,253)	59.75%
1205001	CASH CLEARIN	0	0	0		(12,764)	12,764	-100.00%
1205002	AING CASH CL	(4,901)	0	(4,901)		0	(4,901)	#DIV/0!
1205010	KHPE CAPITIO	(12,717)	0	(12,717)		(10,087)	(2,630)	26.07%
1205011	HEALTH PARTN	0	0	0		(2,425)	2,425	-100.00%
1205016	DC33 CAP CLE	(68,031)	0	(68,031)		0	(68,031)	#DIV/0!
1205050	AHERF CLEARI	28,792	0	28,792		0	28,792	#DIV/0!
TOT PATIENT R	13,522,989	0	13,522,989	22,343,305	(8,820,316)	#####	#####	-39.48%

		06/30/97		06/30/97	03/31/97	Δ	Δ%
Elkins		T/B		T/B	T/B		
1251010	A/R - PRO FEE	38,592	xx	38,592	55,472	###	100.00%
1252000	PROFEE A/R-C	(10,445)		(10,445)	(12,715)	###	100.00%
1255000	PROFEE A/R C	167,781		167,781	104,720	###	0.00%
Total Elkins Pro	195,928	195,928		147,477	###	100.00%	

ELKINS

1220100	Passthrough Re	17,557	0	17,557	54.	\$43,185	54.	\$141,378	(123,821)	-88%
1220200	Passthrough Re	1,589	0	1,589	54.	795	54.	1406	183	13%
1240190	CRA Medicare F	0	0	0	0	0	0	1	(1)	-100%
1240191	CRA Medicare F	0	0	0	0	0	0	1	(1)	-100%
1240192	CRA Medicare F	0	0	0	0	0	0	1	(1)	-100%
1240193	CRA Medicare F	0	0	0	0	0	-27892	27,892	27,892	-100%
1240194	CRA Medicare F	0	0	0	0	0	-561497	561,497	561,497	-100%
1240195	CRA Medicare F	(154,350)	0	(154,350)	B	-154350	54.	-55209	(99,141)	180%
1240196	CRA Medicare F	(836,970)	0	(836,970)	B	-836970	54.	-283269	(553,701)	195%
1240197	CRA Medicare F	(155,390)	0	(155,390)	54.	80390	54	0	(155,390)	100%
1240290	CRA Medicaid F	0	0	0	0	0	0	0	0	0%
1240291	CRA Medicaid F	0	0	0	0	0	0	0	0	0%
1240292	CRA Medicaid F	0	0	0	0	0	0	0	0	0%
1240293	CRA Medicaid F	0	0	0	0	0	-8337	8,337	8,337	-100%
1240294	CRA Medicaid F	0	0	0	0	0	0	0	0	0%
1240296	CRA Medicaid F	0	0	0	0	0	-18884	18,884	18,884	-100%
1240297	CRA Medicaid F	0	0	0	0	0	0	0	0	0%
1240390	CRA Blue Cross	0	0	0	0	0	0	0	0	0%
1240391	CRA Blue Cross	0	0	0	0	0	0	0	0	0%
1240392	CRA Blue Cross	0	0	0	0	0	0	0	0	0%

CL 138445

1240194	CRA Blue Cross	0	0	0	0	0	0%
1240197	CRA Blue Cross	107,100	0	107,100 54.	0	107,100	100%
1240194	CRA Health Ptn	0	0	0	0	0	0%
1240195	CRA Health Ptn	0	0	0	0	0	0%
1240196	CRA Health Ptn	17,511	0	17,511 B	17,511 Im	17,511	0%
1240197	CRA Health Ptn	(50,410)	0	50,410 Im	155,000 Im	50,410	100%
1240192	CRA Other FY 9	48,144	0	48,144 B	48,144 Im	48,144	0%
1240193	CRA Other FY 9	0	0	0	0	0	0%
Subtotal Elkins		125,480	0	125,480	125,480	125,480	100%

ELKINS

1210111	PIP Clearing Dec 94 MC	0	0	0	8,525	8,525	100%
1210374	PIP Clearing Dec 94 BC	0	0	0	376,804	376,804	100%
1210574	PIP Clearing Dec 94 KHPE	0	0	0	107,200	107,200	100%
1210594	PIP Clearing KeyStone FY 94	0	0	0	0	0	0%
Subtotal Elkins		0	0	0	278,130	278,130	100%

TOTAL ELKINS PARK	12 364,116	0	12 364,116	21 429,005	(9,384,313)	(750,803)	100%
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BCC

1201000	IP AR - ALL	8 016 107	0	8 016 107 H	14 047 888	(6 031 781)	-42.94%
1201002	IP AR - LEGA	(1)	0	(1)	(1)	0	0.00%
1201800	IP REFUND CO	1,458	0	1,458	12 038	10 580	-87.85%
1201900	IP VALUATION	(1 938 706)	0	1 938 706 53-	(2 299 761)	361 055	-15.70%
1202000	O/P A/R CONTR	13 989 121	0	13 989 121 I	15 660 210	(2 671 089)	-16.03%
1202003	AR-OP-HOME H	545 380	0	545 380	324 861	320 519	98.66%
1202800	O/P REFUND C	1 689	0	1 689	12	1 677	99.29%
1202900	O/P VALUAT-O	(3 855 688)	0	3 855 688 53-	(7 156 709)	3 301 021	-46.12%
1204100	IP- RESERVE F	(1 408 740)	0	(1 408 740) 53-	(2 647 781)	1 239 041	-46.80%
1204200	O/P- RESERVE	(2 876 708)	0	(2 876 708) 53-	(860 141)	(1 996 567)	-226.85%
1204300	PSYCHE RES F	(13 343)	0	(13 343)	0	(13 343)	#DIV/0!
1204400	REHAB RES FO	(751)	0	(751)	0	(751)	#DIV/0!
1205000	HOSPITAL CAS	393 887	0	393 887	(228 275)	622 162	-212.55%
1205001	CASH CLEARIN	0	0	0	(35 354)	35 354	-100.00%
1205010	KHPE- CAPITAT	1	0	1	(361)	362	-100.28%
1205011	HEALTH PARTN	0	0	0	(1 926)	1 926	-100.00%
1205012	AETNA CAP CL	(647)	0	(647)	0	(647)	#DIV/0!
1205050	AHERF CLEARI	(882 560)	0	(882 560)	0	(882 560)	#DIV/0!
TOTAL PAT RE		12 070,499	0	12 070,499	17 794,700	(5 724,201)	-32.17%

		06/30/97	06/30/97	03/31/97	A	A%
Bucks		T/B	T/B	T/B		
1251010	A/R - PRO FEE	909 X	909	1 108	1 492	100.00%
1252000	PROFEE A/R-C	(329) I	(329)	(360)	(394)	100.00%
1255000	PROFEE A/R C	4,112 I	4,112	3,926	0	100.00%
Total Bucks Pro		4,692	4,692	4,674	1,098	100.00%

BUCKS

1220100	Medicare Passih	(1,513)	0	(1 513) IM	0	(519,480)	17 967	-92%
1220200	Medicaid Passih	62	0	62 B	62 Im	759	(697)	-92%
1240190	CRA Medicare F	0	0	0	0	315308	(315 308)	-100%
1240191	CRA Medicare F	0	0	0	0	0	0	0%
1240192	CRA Medicare F	0	0	0	0	-56782	56 782	-100%
1240193	CRA Medicare F	0	0	0	0	-3	3	-100%
1240194	CRA Medicare F	(687,017)	0	(687,017) B	-687017 54.	-156128	(530,889)	340%
1240195	CRA Medicare F	(369,151)	0	(369,151) B	-369151 54.	-369151	0	0%
1240196	CRA Medicare F	(462,388)	0	(462,388) B	-462388 54.	-210670	(251,718)	119%
1240197	CRA Medicare F	(369,116)	0	(369 116)	-171900 54.	0	(369,116)	0%
1240391	CRA Blue Cross	0	0	0	0	0	0	0%
1240392	CRA Blue Cross	0	0	0	0	0	0	0%
1240393	CRA Blue Cross	0	0	0	0	0	0	0%
1240394	CRA Blue Cross	0	0	0	0	0	0	0%
1240397	CRA Blue Cross	(57 000)	0	(57 000)	0	0	(57 000)	0%
1240794	CRA Health Ptn	0	0	0	0	0	0	0%
1240795	CRA Health Ptn	0	0	0	0	0	0	0%
1240796	CRA Health Ptn	(35,059)	0	(35 059) B	-35059 Im	-35059	0	0%
1240797	CRA Health Ptn	56,717	0	56 717	-77000 Im	0	56 717	0%
1240993	CRA Other FY 9	7,361	0	7,361 B	7361 Im	7361	0	0%
Subtotal Bucks		(1 917 104)	0	(1,917 104)	-1795092	-523845	*****	265%

BUCKS

X 17810
CL 138446

1205001	Cash Clearing				15,054	15,054	100%
1205002	PP Clearing BC FY						
1205003	PP Clearing BC FY				6,339	6,339	100%
1205004	PP Clearing BC FY						
1205005	PP Clearing BC FY						
Subtotal Bucks					40,193	40,193	100%

ALBUCKS COUNTY	158,087	0	158,087	5,004,033	6,289,141	#####	
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HUM

1201000	PA/PA/ALL	124,243,023	0	124,243,023	145,053,743	21,010,720	14.45%
1201000	PP REFUND C	39,957	0	39,957	226,557	196,600	86.77%
1201000	PP VALUATION	19,325,457	0	19,325,457	21,580,549	2,254,092	11.66%
1202001	VAP BILLING A	270,513	0	270,513	293,456	22,943	8.48%
1202002	O/P REFUND C	219,354	0	219,354	137,079	81,275	37.05%
1202003	O/P VALUATION	11,211,963	0	11,211,963	7,697,551	3,514,412	31.34%
1202004	VAP BILLING C	146,789	0	146,789	218,903	72,114	49.14%
1204100	PP RESERVE F	14,243,590	0	14,243,590	15,058,248	814,658	5.72%
1204200	O/P RESERVE	15,053,014	0	15,053,014	10,227,234	4,825,780	32.06%
1205000	HOSPITAL CAS	11,505,820	0	11,505,820	1,034,617	571,203	4.96%
1205001	CASH CLEARING	39,724	0	39,724	11,439	18,285	46.04%
1205002	HOSPITAL CAS	98,937	0	98,937	113,345	14,408	14.56%
1205003	UNAPPLIED ME	271,500	0	271,500	0	271,500	100.00%
1205010	KHPE CAPITAL	(1,117)	0	(1,117)	(17,617)	16,500	147.71%
1205011	HEALTH PARTN	2,963	0	2,963	0	2,963	100.00%
1205013	HIP NJ CAP CL	113,355	0	113,355	0	113,355	100.00%
1205015	DC33 CAP CL	(89,223)	0	(89,223)	0	89,223	100.00%
1205020	HEALTH PARTN	(269,883)	0	(269,883)	(269,883)	0	0.00%
TOT PAT REC		51,903,290	0	51,903,290	39,441,119	12,537,926	24.15%

Hahnemann

1220100	Passthrough Re	587,000	0	587,000	587,000	587,000	100.00%
1220200	Passthrough Re	917,962	0	917,962	917,962	1,451,168	158.10%
1240190	CRA Medicare F	210,958	0	210,958	54,444,264	2,673,302	12.67%
1240191	CRA Medicare F	1,982,784	0	1,982,784	1,982,784	1,519,000	76.61%
1240192	CRA Medicare F	2,700,000	0	2,700,000	2,700,000	1,500,000	55.56%
1240193	CRA Medicare F	1,200,000	0	1,200,000	1,200,000	1,200,000	100.00%
1240194	CRA Medicare F	0	0	0	54,583,214	(124,637)	-0.20%
1240195	CRA Medicare F	(3,198,368)	0	(3,198,368)	(3,198,368)	(3,198,368)	100.00%
1240196	CRA Medicare F	(1,833,400)	0	(1,833,400)	(1,833,400)	(833,400)	45.46%
1240197	CRA Medicare F	(566,000)	0	(566,000)	(1,220,000)	0	0.00%
1240290	CRA Medicaid F	0	0	0	0	0	0.00%
1240291	CRA Medicaid F	0	0	0	0	0	0.00%
1240292	CRA Medicaid F	0	0	0	0	0	0.00%
1240293	CRA Medicaid F	0	0	0	0	(461,617)	-100.00%
1240294	CRA Medicaid F	0	0	0	(500,000)	(500,000)	100.00%
1240295	CRA Medicaid F	(521,000)	0	(521,000)	(151,200)	(369,800)	70.98%
1240296	CRA Medicaid F	0	0	0	(480,000)	(480,000)	100.00%
1240297	CRA Medicaid F	(90,200)	0	(90,200)	(360,000)	0	0.00%
1240390	CRA Blue Cross	0	0	0	0	(119,038)	-100.00%
1240391	CRA Blue Cross	0	0	0	0	0	0.00%
1240393	CRA Blue Cross	0	0	0	0	0	0.00%
1240394	CRA Blue Cross	0	0	0	0	0	0.00%
1240795	CRA Hith Partnr	0	0	0	0	0	0.00%
1240796	CRA Hith Partnr	(13,956)	0	(13,956)	(13,956)	(483,717)	34.64%
1240797	CRA Hith Partnr	(1,230,623)	0	(1,230,623)	(563,161)	0	0.00%
Subtotal Hahnemann		245,157	0	245,157	(1,459,817)	2,275,513	152.50%

Hahnemann

1210174	PIP Clearing Old 94	0	0	0	9,906,759	(9,906,759)	-100.00%
1210175	PIP Clearing Old 95	0	0	0	6,381,337	(6,381,337)	-100.00%
1210176	PIP Clearing Old 96	0	0	0	(27,035,738)	27,035,738	100.00%
1210193	PIP Clearing MC FY	0	0	0	(13,103)	13,103	100.00%
1210194	PIP Clearing MC FY	0	0	0	10,850,938	(917,859)	-8.46%
1210195	PIP Clearing MC FY	25,803,159	25,803,159	14,936,084	8,437,711	17,345,448	67.21%
1210196	PIP Clearing MC FY	(27,621,708)	(27,621,708)	(27,899,133)	(2,368,430)	(25,253,278)	91.06%
1210197	PIP Clearing MC FY	(3,458,905)	(3,458,905)	(3,710,204)	0	(3,458,905)	100.00%
1210394	PIP Clearing BC FY	2,616	2,616	2,616	(69,573)	72,189	104.34%
1210395	PIP Clearing BC FY	0	0	0	0	0	0.00%
1210494	PIP Clearing USHC	(8,440)	(8,440)	(8,440)	(8,440)	0	0.00%
1210495	PIP Clearing USHC	0	0	0	0	0	0.00%
1210496	PIP Clearing USHC	(1,259,117)	(1,259,117)	(2,518,755)	174,342	(1,433,459)	57.34%
1210497	PIP Clearing USHC	0	0	0	0	0	0.00%
Subtotal Hahnemann		(6,542,395)	(6,542,395)	(8,346,904)	(3,657,276)	(2,685,119)	32.17%

CL 138447

Profess A/R	Profess	Profess				
TOTAL HAHNEMANN	56 451 052	0	56 451 052	19 634 397	23 919 591	#####
ALLEGHENY UNIVERSITY						
1001000 P REFUND CO	1	1	1	1	1	100.00%
1002000 P REFUND CO	1	1	1	1	1	100.00%
1005000 HOSP TAL CAS	68 633	1	68 633	59 283	3 350	85.77%
1005001 CASH CLEAR	1	1	1	1	1	100.00%
TOT PAT REC	68 633	2	68 633	100.00%	51.67%	100.00%
DVR						
1251000 Profess A/R	57 260 942		57 260 942			
1251001 Profess A/R - E/R	28		28			
1251003 Profess A/R - K/M	(1)		(1)			
1251005 Profess A/R - CB	449 958		449 958			
1251006 Profess A/R - Sur	139 332		139 332			
1251007 Profess A/R - M/s	63 088		63 088			
1251008 A/R Pro Fee Pie	136 524		136 524			
1251010 A/R Pro Fee Sig	59 969 119		59 969 119			
1251011 A/R Pro Fee Fee	0		0			
1251900 Profess Refund C	(84 507)		(84 507)			
1252000 Profess A/R Contr	86 136 068		86 136 068			
1252001 Profess A/R Contr	(28)		(28)			
1252005 Profess A/R Contr	(449 958)		(449 958)			
1252006 Profess A/R Contr	(139 332)		(139 332)			
1254000 Profess A/R - Res	(366 961)		(366 961)			
1255000 Profess A/R Cash	2 425 505		2 425 505			
1255002 Profess A/R Cash	(2 723)		(2 723)			
1255004 Profess A/R Cash	(35 494)		(35 494)			
1255999 10/31 Cash Clea	(2 329 861)		(2 329 861)			
DVR Profess Subtotal	40 899 963		40 899 963			
TOTAL DVR	40,967,596	0	40,967,596	120,211	(51,578)	(0)

FORBES**Forbes Regional Hospital**

131101 Patient A/R	1 727 139	1 727 139	3	0	1 727 139	#DIV/0!
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Forbes Nursing Center

131101 A/R Inpatients	3 316 482	3 316 482	5	2 578 159	738 323	28.64%
A/R Outpatients	0	0		31 713	(31 713)	-100.00%
A/R Unapplied C	899	899	5	899	0	0.00%
132101 I/P Allowance for	(31 046)	(31 046)	53-	(148 721)	117 675	-79.12%
TOT PAT RECEI	3 286,335	3 286,335		2 462,050	824 285	33.48%

Corporate/Shared Services

Sum 5 = 3,317,381 53-68

131101 Patient A/R	26,605,595	26,605,595	3	22,633,129	3,972,466	17.55%
131201 I/P Allowance for	(2,627,645)	(2,627,645)	53-	(2,584,482)	(43,163)	1.67%
TOT PAT RECEI	23,977,950	23,977,950		20,048,647	3,929,303	19.60%

Sum 3 = 28,332,734

28,332,734 Y

Forbes Hospice

131101 A/R Inpatients	(14,248,122)	(14,248,122)	6	(11,403,813)	(2,844,309)	24.94%
A/R Outpatients	15,342,624	15,342,624	8	12,908,558	2,434,066	18.85%
131201 I/P Allowance for	(113,510)	(113,510)	4	(544,013)	430,503	-79.13%
O/P Allowance for	52,524	52,524	4	31,260	21,264	68.02%
TOT PAT RECEI	1 033,516	1 033,516		991,992	41 524	4.19%

Sum 4 = 60 986

60 986 53-69

Sum 6 = 1 094 502

1 094 502 53-68

Family Practice Plan

131101 Patient A/R	140 914	140 914	53-	0	140 914	#DIV/0!
131201 Allowance for Ds	(105,323)	(105,323)	53-	0	(105,323)	#DIV/0!
TOT PAT RECEI	35,591	35,591		0	35,591	#DIV/0!
TOT PAT RECEI	30 060 531	30 060 531		23 502 689	6 557 842	27.90%
Per PY Report				23 717,000		

CL 138448

Forbes		204-132101			
203-132201	3rd Party Receivable - Prior	0	0	0	0%
	Medicare Settle	510,132 B	510,136 B	510,136 54.	0
	Medicare Settle	12,224 54.16	12,224 54.	32,449	(70,225)
	Medicare Settle	501,969 B	501,969 B	501,969	0
	Medicare Settle	343,918 54.16	343,918 54.	174,716	(519,665)
	Blue Cross Sett	0 54.16	0 54.	330,233	(330,233)
	Blue Cross Sett	92,047 B	92,047 B	92,047	0
	Blue Cross Sett	21,775 B	21,775 B	21,775	0
	Blue Cross Sett	554,973 B	554,973 B	554,973	0
	VA settlement -	27,882 54.16	(20,882) 54.	(23,220)	2,338
	VA settlement -	29,075 B	(29,075) B	(29,075)	0
	VA settlement -	12,519 54.16	12,519 54.	(24,681)	37,200
	VA settlement -	24,681 54.16	(24,681) 54.	0	(24,681)
	Prior Year Clear	2,773,595 54.16 C	2,773,595 54.	1,298,716	4,070,311
		3,217,343	3,217,343	51,298	3,166,045
					6172%
203-132201	3rd Party receive	0	0	0	0%
	Medicare Settle	12,6937 B	12,6937 B	12,6937	0
	Medicare Settle	52,671 54.16	52,671 54.	77,552	(240,223)
	Medicare Settle	129,165 54.16	129,165 54.	0	129,165
	Medicare Settle	1,007,561 54.16	(1,007,561) 54.	0	(1,007,561)
	Blue Cross Sett	725,007 B	725,007 B	725,007	0
	Blue Cross Sett	834,958 54.16	834,958 54.	(1,533,394)	598,435
	Blue Cross Sett	1,362,572 B	1,362,572 B	1,362,572	0
	Blue Cross Sett	1,089,831 54.16	1,089,831 54.	(1,083,000)	(6,831)
	Blue Cross Sett	1,800,000 B	1,800,000 B	1,800,000	0
	Blue Cross Sett	1,714,847 B	1,714,847 B	1,714,847	0
	VA settlement -	70,365 54.16	70,365 54.	106,746	(177,111)
	VA settlement -	78,369 B	78,369 B	78,369	0
	VA settlement -	5,957 54.16	5,957 54.	(80,904)	86,861
	VA settlement -	(103,414) 54.16	(103,414) 54.	0	(103,414)
	Health America	(90,000) B	(90,000) B	(90,000)	0
	Prior Year Clear	(8,733,995) C	(8,733,995) C	0	(8,733,995)
		(16,135,405)	(16,135,405)	(6,780,732)	(9,354,673)
					138%
204-132101	3rd Party Receivable - current	0	0	0	0%
	Medical Assistan	(145,437)	(145,437)	0	(145,437)
					0%
204-132201	3rd Party Receiv	0	0	0	0%
	Medicare Settle	0 54.16	0 54.	71,706 54.	(71,706)
	Medicare Settle	(171,135) B	(171,135) B	(171,135)	0
	Medicare Settle	(181,860) 54.16	(181,860) 54.	(152,867) 54.	(28,993)
	Medicare Settle	22,251 54.16	22,251 54.	0 54.	22,251
	Blue Cross Sett	(20,367) B	(20,367) B	(20,367)	0
	Blue Cross Sett	(18,848) B	(18,848) B	(18,848)	0
	Blue Cross Sett	(10,651) B	(10,651) B	(10,651)	0
	Blue Cross Sett	18,921 B	18,921 B	18,921	0
	Blue Cross Sett	34,552 54.16	34,552 54.	0 54.	34,552
	Blue Cross Sett	4,880 B	4,880 B	4,880	0
	MA settlement -	(45,797) 54.16	(45,797) 54.	1,890 54.	(47,687)
	MA settlement -	(54,916) B	(54,916) B	(54,916)	0
	MA settlement -	(134,487) 54.16	(134,487) 54.	0 54.	(134,487)
	Prior Year Clear	(1,870,062) 54.16 C	(1,870,062) 54.	(1,828,419) 54.	(41,643)
		(2,572,956)	(2,427,519)	(2,231,512)	(196,007)
					9%
205-132501	CRA Medicare R	3,096,102 X	3,096,102 X	0	3,096,102
					0%
206-132101	3rd Party Receivable - Current	0	0	0	0%
	Medical Assistan	145,437	145,437	0	145,437
					0%
206-132201	3rd Party Receivable - Prior	0	0	0	0%
	Prior Year Clear	(102,904)	(102,904)	0	(102,904)
	Subtotal Forbes	(12,352,383)	(12,352,383)	(8,960,946)	(3,391,437)
					38%
TOTAL FORBES		17,708,148	17,708,148	21,099,585	(21,099,585)
					0
AVH					
112010000	A/R - Billed	16,479,883	16,479,883 X	14,957,347	1,522,536
112011000	Satellite N A A/	39,313	39,313	0	39,313
112012000	A/R Billed Radco	59,066	59,066	0	59,066
112100000	A/R - Unbilled	10,956,112	10,956,112 X	10,090,914	865,198
112130000	A/R Clients	510,867	510,867 X	520,222	(9,355)
112200000	Reserve - Self P	(349,009)	(349,009) 53-	(1,083,727)	734,718
112200001	Reserve - Self P	(711,570)	(711,570) 53-	0	(711,570)
112200002	Satellite N A Re	(11,104)	(11,104)	0	(11,104)
112200003	Reserve - F/Cont	(20,609)	(20,609)	0	(20,609)
112240000	Reserve Contr Al	(1,356,915)	(1,356,915) 53-	(743,915)	(613,000)
112290025	Reserve - Comm	(110,676)	(110,676) 53-	(1,744,078)	1,633,402
112290026	Reserve - Comm	(117,354)	(117,354) 53-	0	(117,354)
					#DIV/0!

CL 138449

11230000	Reserve - Water	450,000	450,000	450,000	33,844	3.3%
	Reserve - Water			524,185	524,185	100.00%
	Reserve - Water			524,185	524,185	100.00%
	Reserve - Water			193,462	193,462	100.00%
	Reserve - Water	0	0	47,884	47,884	100.00%
11230000	Reserve - Work	109,270	109,270	0	109,270	#DIV/0!
11230000	Reserve - Work	(293,440)	(293,440)	0	(293,440)	#DIV/0!
11230000	Reserve - Manag	(504,895)	(504,895)	0	(504,895)	#DIV/0!
11230000	Reserve - Manag	(352,686)	(352,686)	0	(352,686)	#DIV/0!
11230000	Reserve - Manag	(492,860)	(492,860)	0	(492,860)	#DIV/0!
11230000	Reserve - Manag	(586,507)	(586,507)	0	(586,507)	#DIV/0!
11230000	Reserve - Secur	(256,323)	(256,323)	0	(256,323)	#DIV/0!
11230000	Reserve - Secur	(210,802)	(210,802)	0	(210,802)	#DIV/0!
11230000	Reserve - Health	(294,610)	(294,610)	0	(294,610)	#DIV/0!
11230000	Reserve - Health	(492,230)	(492,230)	0	(492,230)	#DIV/0!
11230000	Reserve - USHe	(521,155)	(521,155)	0	(521,155)	#DIV/0!
11230000	Reserve - USHe	(271,789)	(271,789)	0	(271,789)	#DIV/0!
112430000	AVH Blue Cross	(441,117)	(441,117)	0	(441,117)	#DIV/0!
112430000	AVH Blue Cross	(360,529)	(360,529)	0	(360,529)	#DIV/0!
112520000	AVH Medicare C	(6,932,781)	(6,932,781)	0	(6,932,781)	#DIV/0!
112520000	AVH Medicare C	(203,116)	(203,116)	0	(203,116)	#DIV/0!
112700000	AVH Medicaid C	(1,125,200)	(1,125,200)	0	(1,125,200)	#DIV/0!
VDMC						
112010000	A/R Billed	0	0	47,038	(47,038)	-100.00%
TOT PAT RECEI	11,468,662	11,468,662	20,756,246	(9,287,584)	-44.75%	

AVH						
112259000	AVH MC Depreciation Recapture	4,010,000	X	0	4,010,000	0%
112259800	AVH MC Reserve Pool	39,599		(100,176)	140,175	-140%
112260000	AVH MA Reserve Pool Advance	39,499		(80,157)	179,656	-224%
112400000	AVH Retroactive Health America	0		(73,024)	73,024	-100%
112330000	AVH PIP Cap related - MC	(197,150)		0	(197,150)	0%
112360000	AVH PIP Cap Related - MA	0		0	0	0%
112370000	AVH PIP Med Education - MA	(10,244)		0	(10,244)	0%
112390000	AVH Coding Assessment	(31,000)		(31,000)	0	0%
112420000	AVH Cushions CRA Cleaning	(1,626,991)		(439,900)	(1,187,091)	270%
112510050	AVH A/R BC CRA 1992 OP	0		(12,887)	12,887	-100%
112510050	AVH A/R BC CRA 1992 IP	0		11,893	(11,893)	-100%
112440000	AVH A/R BC CRA 1994 IP	(155,000)		(155,000)	0	0%
112450000	AVH A/R BC CRA 1994 OP	(183,000)		(183,000)	0	0%
112460000	AVH A/R BC CRA 1995 IP	385,255		385,255	0	0%
112470000	AVH A/R BC CRA 1995 OP	(338,714)		0	(338,714)	0%
112510000	AVH A/R BC CRA 1996 IP	(595,794)		0	(595,794)	0%
112430000	AVH BC CRA Cleaning	0		(1,726,272)	1,726,272	-100%
112240000	Reserve CRA Prior years	0		(743,915)	743,915	-100%
112630000	AVH A/R MC 1994 IP	0		193,721	(193,721)	-100%
112550000	AVH A/R MC 1995 IP	(555)		(4,839)	4,284	-89%
112560010	AVH A/R MC CRA 1995 OP	0		(16,785)	16,785	-100%
112560000	AVH A/R MC CRA 1995 OP	106,936		626	106,310	16982%
112570000	AVH A/R MC CRA 1996 IP	(543,815)		0	(543,815)	0%
112580000	AVH A/R MC CRA 1997 OP	(1,667,234)		0	(1,667,234)	0%
112580001	AVH A/R MC CRA 1997 IP	105,334		0	105,334	0%
112740000	AVH A/R MA CRA 1992 IP	0		(8,565)	8,565	-100%
112740020	AVH A/R MA CRA 1992 IP	0		(8,565)	(8,565)	-100%
112740030	AVH A/R MA CRA 1993 IP	0		(6,770)	6,770	-100%
112740000	AVH A/R MA CRA 1994 IP	567		0	567	0%
	Subtotal AVH	(601,907)	0	(2,982,230)	2,380,323	-80%

AVH						
1123700000	PIP Cleaning Med ED MA	0	0	(9,943)	9,943	-100%
1123700000	PIP Cap Related MC	0	0	(200,850)	200,850	-100%
		0	0	-210,793	210,793	-100%

TOTAL AVH	10,866,755	10,866,755				
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PARKVIEW

1201000	I/P A/R - All	19,111,119	0	19,111,119	0	19,111,119	#DIV/0!
1201800	I/P Refund Contr	1,680	0	1,680	0	1,680	#DIV/0!
1201900	I/P Valuation/Co	(5,661,606)	0	(5,661,606)	0	(5,661,606)	#DIV/0!
1202800	O/P Refund Con	8,689	0	8,689	0	8,689	#DIV/0!
1204100	I/P Reserve For	(1,711,097)	0	(1,711,097)	0	(1,711,097)	#DIV/0!
1204200	O/P Reserve for	(1,801,677)	0	(1,801,677)	0	(1,801,677)	#DIV/0!
1205000	Hospital Cash Cl	2,293,638	0	2,293,638	0	2,293,638	#DIV/0!
1205001	Cash Cleaning - I	(107,647)	0	(107,647)	0	(107,647)	#DIV/0!
1205002	Cash Cleaning -	(456,703)	0	(456,703)	0	(456,703)	#DIV/0!
1205010	Keystone Cap Cl	(17,992)	0	(17,992)	0	(17,992)	#DIV/0!
TOT PAT RECEI		11,658,404	0	11,658,404	0	11,658,404	#DIV/0!

CL 138450

Parkview							
1220296	Passthrough - M	(1 426)	0	(1 426) 54.14	709 544 54.14	(710 970)	-100%
1220297	Passthrough - M	270 743	0	270 743 54.14	0 54.14	270 743	0%
1230396	Prudent Buyer -	(383 969)	0	(383 969) B	(383 969)	0	0%
1230397	Prudent Buyer -	(800 000)	0	(800 000) 54.14	0 54.14	(800 000)	0%
1205026	Cash Clearing -	71 960	0	71 960	(1 173)	73 133	-6235%
1205027	Cash Clearing -	(1 327 690)	0	(1 327 690)	0	#####	100%
1240193	CRA Medicare F	(87 914)	0	(87 914) 54.14	3 422 54.14	(91 336)	-2669%
1240194	CRA Medicare F	(344 283)	0	(344 283) 54.14	(77 363) 54.14	(266 920)	345%
1240195	CRA Medicare F	(318 214)	0	(318 214) B	(318 214)	0	0%
1240196	CRA Medicare F	(110 717)	0	(110 717) B	(110 717)	0	0%
1240197	CRA Medicare F	(596 765)	0	(596 765) 54.14	0	(596 765)	0%
1240291	CRA Medicaid F	68 196	0	68 196 B	68 196	0	0%
1240291	CRA Medicaid F	0	0	0	(44 945) 54.14	44 945	-100%
1240293	CRA Medicaid F	17 051	0	17 051 54.14	(15 833) 54.14	32 884	-206%
1240294	CRA Medicaid F	(181 849)	0	(181 849) 54.14	(100 023) 54.14	(81 826)	82%
1240295	CRA Medicaid F	(87 647)	0	(87 647) 54.14	(299) 54.14	(87 348)	39213%
1240296	CRA Medicaid F	(76 484)	0	(76 484) 54.14	0	(76 484)	0%
1240297	CRA Medicaid F	(40 733)	0	(40 733) 54.14	0	(40 733)	0%
1240391	CRA Blue Cross	5 141	0	5 141 B	5 141	0	0%
1240393	CRA Blue Cross	5 576	0	5 576 B	5 576	0	0%
1240395	CRA Blue Cross	(83 770)	0	(83 770) B	(83 770)	0	0%
1240596	CRA Keystone F	0	0	0 54.14	37 604 54.14	(37 604)	-100%
1240797	CRA Hlth Partn	(921 757)	0	(921 757) 54.14	0	(921 757)	0%
	Subtotal Parkvie	(5 524 550)	0	(5,524,550)	(306 823)	#####	1701%

Parkview							
1210194	PIP Clearing MA FY	(34 012)	0	(34 012)	0	(34 012)	#DIV/0!
1210395	PIP Clearing BC FY	(9,299)	0	(9,299)	0	(9,299)	#DIV/0!
1210396	PIP Clearing BC FY	89 153	0	89 153	(265 484)	354 637	-134%
1210397	PIP Clearing BC FY	(339 470)	0	(339 470)	0	(339 470)	#DIV/0!
1210196	PIP Clearing MC FY	0	0	0	13 017 652	(13 017 652)	-100%
1210496	PIP Clear - USHC C	177 089	0	177 089	(283 594)	460 683	-162%
1210497	PIP Clear - USHC C	864 800	0	864 800	0	864 800	#DIV/0!
	Subtotal Parkview	748 262	0	748 262	12 468 574	(11 720 312)	-94%

TOTAL PARKVIEW	6,882,118	6,882,116					
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City Avenue							
1220296	Passthrough - M	1,687	0	1,687 54.15	900,567 c	(898,880)	-100%
1220297	Passthrough - M	391,611	0	391,611 54.15	0 54 15	391,611	0%
1230396	Prudent Buyer -	(416,902)	0	(416,902) B	(416,902)	0	0%
1230397	Prudent Buyer -	(800,000)	0	(800,000) 54.15	0 54 15	(800,000)	0%
1204026	Cash Clearing -	61,343	0	61,343	0	61,343	0%
1205027	Cash Clearing -	(1,248,168)	0	(1,248,168)	0	#####	0%
1240193	CRA Medicare F	(159,176)	0	(159,176) 54.15	(22,049) 54 15	(137,127)	622%
1240194	CRA Medicare F	43,213	0	43,213 54.15	(322,250) 54.15	365,463	-113%
1240196	CRA Medicare F	(64,736)	0	(64,736) B	(64,736)	0	0%
1240197	CRA Medicare F	(140,222)	0	(140,222) 54.15	0 54.15	(140,222)	0%
1240293	CRA Medicaid F	(333,204)	0	(333,204) 54.15	240,788 54 15	(573,992)	-238%
1240294	CRA Medicaid F	(115,573)	0	(115,573) 54.15	(91,827) 54 15	(23,746)	26%
1240295	CRA Medicaid F	(58,768)	0	(58,768) 54.15	90 54 15	(58,856)	-65398%
1240392	CRA Blue Cross	(16)	0	(16) B	(16) 54 15	0	0%
1240393	CRA Blue Cross	(64,061)	0	(64,061) 54.15	(159,267) 54 15	95,206	-60%
1240394	CRA Blue Cross	(16,571)	0	(16,571) B	(16,571) 54.15	0	0%
1240596	CRA Keystone -	0	0	0	193,248 54 15	(193,248)	-100%
1240797	CRA Hlth Partn	(900,151)	0	(900,151)	0	(900,151)	0%
	City Avenue	(3,819,695)	0	(3,819,695)	241,075	#####	-1684%

CITY AVE.

1201000	I/P A/R - All	21,972,349	0	21,972,349 R	0	21,972,349	#DIV/0!
1201900	I/P Valuation/Co	(5,058,291)	0	(5,058,291) 53-	0	(6,058,291)	#DIV/0!
1202800	O/P Refund Con	4,306	0	4,306	0	4,306	#DIV/0!
1204100	I/P Reserve For	(2,714,395)	0	(2,714,395) 53-	0	(2,714,395)	#DIV/0!
1204101	Reserve for Bad	(500,000)	0	(500,000) 53	0	(500,000)	#DIV/0!
1204200	O/P Reserve for	(2,020,382)	0	(2,020,382) 53-	0	(2,020,382)	#DIV/0!

CL 138451

1205001	Cash Clearing -	320,291	0	320,291	0	320,291	#DIV/0!
1205002	Cash Clearing -	53,823	0	53,823	0	53,823	#DIV/0!
1205090	Cap Clearing - O	(44,321)	0	(44,321)	0	(44,321)	#DIV/0!
TOT PAT RECEI		11,523,380	0	11,523,380	0	11,523,380	#DIV/0!

City Avenue

1210194	PIP Clearing MC FY	(23,243)	0	(23,243)	0	(23,243)	#DIV/0!
1210195	PIP Clearing MC FY	1,158,749	0	1,158,749	0	1,158,749	#DIV/0!
1210196	PIP Clearing MC FY	(747,364)	0	(747,364)	(14,474,580)	13,727,216	-95%
1210197	PIP Clearing MC FY	(2,151,140)	0	(2,151,140)	0	(2,151,140)	#DIV/0!
1210384	PIP Clearing BC FY	2,497	0	2,497	0	2,497	#DIV/0!
1210395	PIP Clearing BC FY	(7,934)	0	(7,934)	0	(7,934)	#DIV/0!
1210396	PIP Clearing BC FY	192,426	0	192,426	(430,698)	623,124	-145%
1210387	PIP Clearing BC FY	(314,803)	0	(314,803)	0	(314,803)	#DIV/0!
1210496	PIP Clear - USHC C	(368,217)	0	(368,217)	(1,035,539)	667,322	-64%
1210497	PIP Clear - USHC C	1,203,007	0	1,203,007	0	1,203,007	#DIV/0!
Subtotal City Avenue		(1,056,022)	0	(1,056,022)	(15,940,817)	14,884,795	-93%

TOTAL CITY AVE		5,647,663	0	5,647,663	0	(4,176,362)	#DIV/0! (18)
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RANCOCAS

1201000	I/P A/R - All	26,933,399	0	26,933,399	22,560,596	4,372,803	19.38%
1201012	I/P A/R - MICA	931,967	0	931,967	1,404,832	(472,865)	-33.66%
1201800	I/P Refund Contr	72,844	0	72,844	305	72,539	#####
1201900	I/P Valuation/Co	(7,840,726)	0	(7,840,726)	(7,810,486)	(30,240)	0.39%
1201901	Other Valuation	(191,615)	0	(191,615)	(244,669)	53,054	-21.68%
1202000	O/P A/R Control	8,782,130	0	8,782,130	7,070,598	1,711,532	24.21%
1202006	O/P A/R - PTSS-	10,848	0	10,848	16,762	(5,914)	-35.28%
1202007	O/P A/R - PTSS-	13,789	0	13,789	22,357	(8,568)	-38.32%
1202900	O/P Valuation/C	(1,919,669)	0	(1,919,669)	(1,336,032)	(583,637)	43.68%
1204100	I/P Reserve for U	(5,867,377)	0	(5,867,377)	(5,249,444)	(617,933)	11.77%
1204200	O/P Reserve For	(4,255,375)	0	(4,255,375)	(3,630,481)	(624,894)	17.21%
1205000	Hospital Cash Cl	(368,139)	0	(368,139)	104,351	(472,490)	-452.79%
1205015	USHC Cap Clear	(30,297)	0	(30,297)	0	(30,297)	#DIV/0!
TOT PAT RECEI		16,271,779	0	16,271,779	12,908,689	3,363,090	26.05%

Rancocas

1220100	Passthrough Re	78,000	0	78,000	Imm	0	78,000	0%
1220200	Passthrough Re	0	0	0	0	0	0	0%
1240094	CRA Other - FY	(749,124)	0	(749,124)	B	(749,124)	0	0%
1240095	CRA Other - FY	(724,406)	0	(724,406)	B	(724,406)	0	0%
1240095	CRA Other - FY	0	0	0	Imm	48,540	(48,540)	-100%
1240195	CRA Medicare F	(1,407,345)	0	(1,407,345)	B	(1,407,345)	0	0%
1240196	CRA Medicare F	(1,735,506)	0	(1,735,506)	B	(1,735,506)	0	0%
1240197	CRA Medicare F	0	0	0	0	0	0	0%
1240294	CRA Medicaid F	(239,907)	0	(239,907)	B	(239,907)	0	0%
1240295	CRA Medicaid F	(162,439)	0	(162,439)	B	(162,439)	0	0%
1240296	CRA Medicaid F	(285,352)	0	(285,352)	B	(285,352)	0	0%
1240297	CRA Medicaid F	0	0	0	B	0	0	0%
1240993	CRA Other - FY	(672,682)	0	(672,682)	B	(672,682)	0	0%
1241094	CRA Other - FY	(17,209)	0	(17,209)	B	(17,209)	0	0%
1241095	CRA Other - FY	(26,061)	0	(26,061)	B	(26,061)	0	0%
1241194	CRA Medicare -	(247,773)	0	(247,773)	B	(247,773)	0	0%
1241195	CRA Medicare -	(374,756)	0	(374,756)	B	(374,756)	0	0%
1241293	CRA Medicaid -	(57,736)	0	(57,736)	B	(57,736)	0	0%
1241295	CRA Medicaid -	121,565	0	121,565	B	121,565	0	0%
1242094	CRA Other - FY	(277,167)	0	(277,167)	B	(277,167)	0	0%
1242195	CRA Medicare -	13,284	0	13,284	B	13,284	0	0%
1242196	CRA Medicare -	(316,481)	0	(316,481)	B	(316,481)	0	0%
1242295	CRA Medicaid -	(262,005)	0	(262,005)	B	(262,005)	0	0%
1242296	CRA Medicaid -	(204,233)	0	(204,233)	B	(204,233)	0	0%
Subtotal Ranco		(7,547,333)	0	(7,547,333)		(7,576,793)	29,460	0%

Rancocas

1210400	PIP Clearing USHC	297,839	0	297,839	324,348	(26,509)	-8%
TOTAL RANCOCAS		9,022,285	0	9,022,285	12,908,689	(3,886,355)	2.951

CL 138452

GRADUATE

1201000	P A/R - All	44,258,252	583,724	43,574,535	M	41,373,153	2,155,380	5.31%
1201001	P A/R Allowance	(200,000)	(200,000)	0				
1201800	P Refund Contr	32,646		32,646		52,064	(19,418)	-37.30%
1201900	P Valuation/Co	(13,501,342)		(13,501,342)	53-	(17,067,197)	3,565,855	-20.89%
1201905	MA Reserve	(360,604)		(360,604)		0	(360,604)	#DIV/0!
1202000	O/P A/R Control	25,645,664		25,645,664	M	22,922,351	2,723,313	11.88%
1202003	AR O/P - Home	1,355,039		1,355,039	Z	0	1,355,039	#DIV/0!
1202900	O/P Valuation/C	(500,000)		(500,000)	53-	0	(500,000)	#DIV/0!
1204100	UP Reserve For	(6,966,828)		(6,966,828)	53-	(5,895,952)	(1,070,876)	18.16%
1204200	O/P Reserve For	(9,010,050)		(9,010,050)	53-	(7,023,726)	(1,986,324)	26.28%
1205000	Hospital Cash Cl	(673,504)		(673,504)		(995,951)	322,447	-32.38%
1205001	Cash Clearing	16,604		16,604		0	16,604	#DIV/0!
1205015	USHC Cap Clear	(86,899)		(86,899)		0	(86,899)	#DIV/0!
1205017	Qual Med Cap C	(27,918)		(27,918)		0	(27,918)	#DIV/0!
TOT PAT RECEI		39,981,071	483,724	39,497,347		33,369,748	6,127,599	18.36%

Graduate

1220100	Passthrough Re	859,700	0	859,700	Imm	0	859,700	0%
1220200	Passthrough Re	(790,384)	0	(790,384)	Imm	0	(790,384)	0%
1240190	CRA Medicare F	0	0	0		0	0	0%
1240191	CRA Medicare F	306,000	0	306,000	B	306,000	0	0%
1240192	CRA Medicare F	252,873	0	252,873	B	252,873	0	0%
1240193	CRA Medicare F	(500,000)	0	(500,000)	54.11	0	(500,000)	0%
1240194	CRA Medicare F	(500,000)	0	(500,000)	54.11	0	(500,000)	0%
1240195	CRA Medicare F	112,163	0	112,163	B	112,163	0	0%
1240196	CRA Medicare F	(2,035,780)	0	(2,035,780)	54.11	(2,036,771)	991	251%
1240197	CRA Medicare F	(770,614)	0	(770,614)	54.11	0	(770,614)	0%
1240290	CRA Medicaid F	0	0	0		0	0	0%
1240291	CRA Medicaid F	0	0	0		0	0	0%
1240292	CRA Medicaid F	0	0	0		0	0	0%
1240293	CRA Medicaid F	0	0	0		0	0	0%
1240294	CRA Medicaid F	0	0	0		0	0	0%
1240295	CRA Medicaid F	(132,777)	0	(132,777)	B	(132,777)	0	0%
1240296	CRA Medicaid F	(465,422)	0	(465,422)	54.11	(132,651)	(332,771)	251%
1240297	CRA Medicaid F	792,877	0	792,877	54.11	0	792,877	0%
1240396	CRA Blue Cross	(7,299,670)	0	(7,299,670)	54.11	(2,800,000)	#####	161%
1240900	CRA - Other	393,987	0	393,987	B	393,987	0	0%
1240997	CRA Recapture	31,500	0	31,500	X	0	31,500	0%
Subtotal Gradu		(9,735,547)	0	(9,735,547)		(4,037,176)	#####	141%

Graduate

1210195	PIP Clearing MC FY	385,866		385,866		1,151,071	(765,205)	-66%
1210196	PIP Clearing MC FY	2,135,164		2,135,164	54.3	428,662	1,706,502	398%
1210197	PIP Clearing MC FY	(3,410,123)		(3,410,123)	54.3	0	(3,410,123)	#DIV/0!
Subtotal Graduate		(889,093)		(889,093)		1,579,733	(2,468,826)	-156%

TOTAL GRADUATE	29,358,431	483,724	28,872,707	33,369,748	3,670,156	#####	(0)
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MT. SINAI

1201000	UP A/R - All	16,552,043	0	16,552,043	0	8,510,052	8,041,991	94.50%
1201800	UP Refund Contr	(5,600)	0	(5,600)		0	2,549,653	-99.78%
1201900	UP Valuation/Co	(4,707,790)	0	(4,707,790)	53-	(2,555,253)	(4,707,790)	#VALUE!
1201905	MA Reserve	(415,000)	0	(415,000)		0	(415,000)	#DIV/0!
1202000	O/P A/R Control	1,502,884	0	1,502,884	P	1,334,155	168,729	12.65%
1202900	O/P Valuation/C	(5,687)	0	(5,687)	53-	0	(5,687)	#DIV/0!
1204100	UP Reserve for U	(2,082,999)	0	(2,082,999)	53-	(1,053,000)	(1,029,999)	97.82%
1204200	O/P Reserve for	(784,000)	0	(784,000)	53-	(408,000)	(376,000)	92.16%
1205000	Hospital Cash Cl	(1,073,292)	0	1,073,292		9,500	1,063,792	#####
1205001	Cash Clearing	(2,658)	0	(2,658)		0	(2,658)	#DIV/0!
TOT PAT RECEI		8,977,901	0	11,124,485		5,837,454	5,287,031	90.57%

MT. Sinai

1251000	A/R - PRO FEE	573,806	XX	0		573,806	100.00%
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MT. Sinai

1220100	Passthrough Re	0	0	0	0	0	0%	
1220200	Passthrough Re	479,617	0	479,617	54.	0	479,617	0%
1240190	CRA Medicare FY90 & Prior							
1240191	CRA Medicare FY91							

CL 138453

1240192	CRA Medicare F	450 000	0	450 000 B	450 000	0	0%
1240193	CRA Medicare F	450 000	0	450 000 B	450 000	0	0%
1240194	CRA Medicare F	3 325	0	3 325 B	4 247	4 247	100%
1240195	CRA Medicare F	528 298	0	528 298 B	510 482	(17 816)	3%
1240196	CRA Medicare F	717 445	0	717 445 B	242 755	474 650	195%
1240197	CRA Medicare F	376 785	0	376 785 B	0	376 785	0%
1240294	CRA Medicaid F	45 000	0	45 000 B	45 000	0	0%
1240295	CRA Medicaid F	136 237	0	136 237 B	136 237	0	0%
1240296	CRA Medicaid F	48 091	0	48 091 B	203 403	155 312	75%
1240297	CRA Medicaid F	92 715	0	92 715 B	0	92 715	0%

1240394	CRA Blue Cross	39 797	0	39 797 B	(38 740)	(1 057)	3%
1240396	CRA Blue Cross	70 000	0	70 000 B	70 000	0	0%
	Subtotal Mt. Sin	(1 539 577)	0	(1 539 577)	696 236	156 659	-9%

Mt. Sinai

1210195	PIP Clearing MC FY 95	620 453	0	620 453	0	620 453	#DIV/0!
1210196	PIP Clearing MC FY 96	438 617	0	438 617	(1 080 106)	1 518 723	-141%
1210197	PIP Clearing MC FY 97	2 290 580	0	2 290 580	0	(2 290 580)	#DIV/0!
	Subtotal Mt. Sinai	(1 231 510)	0	(1 231 510)	(1 080 106)	(151 404)	12%

TOTAL MT. SINAI	6,780,620	0	8,927,204	4,141,216	4,937,390	(151,403)	0
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		06/30/97		03/31/97		A		A%	
AIHG		T/B		T/B					
1251910	A/R Non-Signatu	27 410 887	56.103%	23 159 644	4 251 244	18.4%	A		
1251920	A/R Signature (	(1 150)	I	(2 891)	1 741	-60.2%	I		
1251930	A/R Signature (N	16 513 327	56.102%	13 459 383	3 053 943	22.7%	D		
1252900	Cont Allow Sign	(8 223 304)	56.102%	(4 760 240)	(3 463 065)	72.7%	D		
1252901	Contractual Allo	(11 940 004)	56.103%	(10 109 501)	(1 830 502)	18.1%	A		
1253000	Profee A/R Cap	3 946 093	56.112	880 060	3 066 033	348.4%	C		
1254950	Res - Uncoil Ac	(1 928 377)	56.106%	(2 128 228)	199 850	-9.4%	I		
1254953	Res Uncoil Accts	(1 772 576)	56.106%	(446 742)	(1 325 834)	> 100%	B		
1255000	Profee A/R Clear	(5 423)	I	102 179	(108 603)	-106.3%	I		
Total AIHG Prof		23 998 473		20 153 665	3,844,809	19.1%			

TOTAL AIHG	23,998,473	0	23,998,473	20,153,665	3,844,809	0	0
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TOTAL AHERF	358,687,921	358,658,129
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CL 138454

Date Prepared 6/30/98
Prepared By HAL
to Check and
Entered by _____
Reviewed by
CALL GROUP

AHERF
AIR LEAD
6/30/97

CL 138455

AMERF Bad Debt Reserve (to Net AR 06/30/97)	I Excludes the Graduate entities Forbes & AVH									
	AGH	MCP	SCHC	EPC	BCC	NUM	I AMERF	AMERF (consolidated)		
	1997	1996	1997	1996	1997	1996	1997	1996		
Net AR	91,664,906	56,745,314	43,879,140	18,799,996	16,355,947	91,199,894	310,640,197	355,296,166	481,681,664	
Bad Debt Reserve (UP & OI)	12,576,000	14,893,311	9,707,165	3,277,007	4,283,446	29,296,604	73,089,135	60,212,419	114,666,694	
Reserve as a % of Net AR	13.71%	25.42%	22.12%	20.07%	26.20%	32.17%	23.52%	16.95%	23.81%	
	Forbes	Particular	Revenues	MB Enrol						
	1997	1997	1997	1997						
Net AR	32,885,530	15,171,179	26,384,531	11,844,900						
Bad Debt Reserve (UP & OI)	2,825,000	3,912,774	10,122,712	2,666,959						
Reserve as a % of Net AR	8.59%	23.19%	38.35%	24.20%						

CL 138456

Date Received	6/29/05
By	ALC
For	
Remarks	
CL 138457	

ALC
BD RESERVE / P. 1515
2/20/07

CL 138457

CLASS	TOTAL	IN & DNFB (NET)	FINAL BILLED	0-30	31-60	61-80	81-120	121-150	151-180	181-270	271-365	365+
INPATIENT												
TOTAL BLUE CROSS	12,469,171	1,800,313	0	3,258,285	1,693,637	1,495,545	873,870	654,898	770,774	650,338	642,683	528,829
TOTAL HMO	38,361,171	4,592,882	0	10,802,815	7,560,576	4,478,466	2,558,454	1,795,243	1,156,670	2,194,251	2,077,536	1,146,365
TOTAL INPATIENT	50,830,342	6,393,305	0	14,060,900	9,254,213	5,974,011	3,530,324	2,450,140	1,927,444	2,844,589	2,720,222	1,675,194
												#####
												#####
												#####
OUTPATIENT												
TOTAL BLUE CROSS	6,528,787			1,320,535	693,169	508,778	397,105	430,421	364,220	614,987	821,131	1,388,439
TOTAL HMO	37,724,227			7,831,865	5,817,679	4,625,101	2,582,109	2,783,648	1,585,340	3,659,720	3,693,734	5,165,031
TOTAL OUTPATIENT	44,253,014			9,152,401	6,500,848	5,133,880	2,979,214	3,214,069	1,929,560	4,274,707	4,514,865	6,553,470
												#####
												#####
												#####
TOTAL IP & O/P BC	18,997,957	1,800,313	0	4,578,820	2,376,807	2,004,323	1,370,975	1,085,318	1,134,985	1,265,325	1,463,813	1,917,268
TOTAL IP & O/P HMO	76,085,398	4,592,882	0	18,634,481	13,378,254	9,103,567	5,138,563	4,578,890	2,722,010	5,853,972	5,771,274	6,311,398
												#####
												#####
TOTAL IP & O/P BC & HMO	95,083,356	6,393,305	0	23,213,301	15,755,061	11,107,890	6,509,538	5,664,209	3,857,004	7,119,286	7,235,087	8,228,664
												#####

RESERVE CALCULATION			
Reserve	37%	70%	100%
Total	14,141,155	3,693,734	1,134,985
Net Reserve			
Excess Reserve			

CL 138458

ALLEGHENY UNIV. HOSPITALS, BUCKS COUNTY
OUTPATIENT A/R AGING - RECEIVABLES AT GROSS
(Bad Debt Calculations---New Methodology) REVISED
JUNE 30, 1997

CLASS	TOTAL	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
B BLUE CROSS	453,783	174,757	55,509	41,183	43,285	27,853	12,118	39,705	20,536	38,827
H HMO	3,971,836	1,733,247	828,306	472,411	38,930	88,801	105,500	244,855	236,796	222,989
H30 - BC	2,556	0	0	0	0	548	2,009	0	0	0
H39,42 - KHP	2,991,637	658,615	484,383	462,081	379,093	329,738	51,034	162,086	309,592	160,015
TOTAL	7,419,812	2,561,619	1,368,198	975,675	461,318	446,940	170,661	446,646	566,925	421,831

ALLEGHENY UNIV. HOSPITALS, BUCKS COUNTY
DATE of billing with this schedule.

R AGING - NET OF ALLOWANCES
(Bad Debt Calculations---New Methodology) REVISED
JUNE 30, 1997
ENTAGES OVER TO NEXT AGING FOR BC (3), KHP (2)!!!!
MOVE PERCENTAGES OVER TO NEXT AGING FOR MC RATE CHANGE AS OF APRIL

CLASS	TOTAL	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
B BLUE CROSS	290,116	83,883	26,644	19,768	20,782	27,853	12,118	39,705	20,536	38,827
H HMO	3,971,836	1,733,247	828,306	472,411	38,930	88,801	105,500	244,855	236,796	222,989
H30 - BC	2,556	0	0	0	0	548	2,009	0	0	0
H39,42 - KHP	1,903,092	294,127	217,972	207,937	170,592	328,738	51,034	162,086	309,592	160,015
TOTAL	6,167,600	2,111,257	1,072,923	700,115	230,303	446,940	170,661	446,646	566,925	421,831

ALLEGHENY UNIVERSTY HOSPITALS, BUCKS COUNTY
DATE of billing with this schedule.
(Bad Debt Calculations---New Methodology)
JUNE 30, 1997

CLASS	TOTAL	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
3 MISC HMO	12,330,165	1,317,748	1,590,146	1,804,033	1,278,715	1,087,465	624,261	1,390,441	1,140,948	2,096,407
A PHIL BC	2,535,906	463,699	282,944	166,693	132,383	96,976	173,208	331,107	278,115	610,782
B BC - BANK & FED	358,986	77,510	59,999	65,686	26,281	30,086	17,205	27,551	17,380	37,288
C HMO PANJ	5,527,043	603,909	584,438	506,641	371,502	302,988	292,311	785,295	457,553	1,622,406
TOTAL	20,752,100	2,462,866	2,517,528	2,543,053	1,808,880	1,517,514	1,106,985	2,534,394	1,893,997	4,366,883

CL 138459

ALLEGHENY UNIVERSITY - MCC
IR AGING - NET OF ALLOWANCES
JUNE 30, 1997

NOTE:

AHERF is contractualizing the payors that are not contractualized at time of billing with this schedule.

CLASS	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
2 BC - OUT OF STAT	53	193	0	0	0	394	0	0	277
6 OTHER HMO	25,523	18,991	20,528	10,977	7,572	7,584	5,482	28,503	13,295
B BLUE CROSS **	350,069	180,238	137,515	131,652	174,009	99,503	75,667	389,161	555,649
D HMO CAP	0	0	0	0	0	0	0	0	0
E KEYSTONE **	363,279	342,548	248,098	154,299	275,671	160,715	116,559	534,785	121,330
TOTAL	738,924	541,970	408,140	296,928	457,252	268,196	197,708	952,449	690,551

4,550,117

ST CHRISTOPHERS - NET OF ALLOWANCES
IR AGING - NET OF ALLOWANCES
Bad Debt Calculation (New Methodology)
JUNE 30, 1997

-BC AND KHP AGING CATEGORIES NEED ADJUSTED BASED ON 3/1/97 EFFECTIVE DATE
(DONT FORGET FC "B")

-MA PRIOR TO 10/1/96 IS GROSS---WATCH AGING CATEGORIES

CLASS	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
B BLUE CROSS	170,564	77,642	77,934	42,713	73,644	49,676	101,253	95,402	106,789
H HMO	781,305	574,802	145,486	(25,508)	102,294	112,901	408,001	305,351	370,041
H30 (BC)	2,043	1,144	321	765	0	0	0	0	1,925
K38,K42 (KHPE)	323,823	346,841	285,156	163,815	169,485	50,480	140,060	133,817	173,619
TOTAL	1,277,735	1,000,229	508,897	181,786	345,423	213,058	649,314	534,571	652,374

5,363,386

CLASS TOTAL 0-30 31-60 61-90 91-120 121-150 151-180 181-270 271-365 365+

CL 138460

B BLUE CROSS	779,273	340,034	276,400	238,442	303,359	173,414	256,329	525,635	740,092	3,632,978
A PHIL BC	463,699	282,944	166,693	132,383	96,976	173,208	331,107	278,115	610,782	2,535,906
B BC- BANK & FED	77,510	59,999	65,686	26,281	30,086	17,205	27,551	17,380	37,288	358,986
OTHER BLUE CROSS	53	193	0	0	0	0	394	0	277	917
NJ BLUE CROSS	0	0	0	0	0	0	0	0	0	0
TOTAL BLUE CROSS	1,320,535	683,169	508,779	397,105	430,421	364,220	614,987	821,131	1,388,439	6,528,787
6 OTHER HMO	1,343,272	1,609,138	1,824,561	1,289,691	1,095,038	831,845	1,395,923	1,169,451	2,109,702	#####
D HMO CAP	0	0	0	0	0	0	0	0	0	0
E KEYSTONE **	363,278	342,548	248,098	154,299	275,671	160,715	116,559	534,785	121,330	2,317,283
H HMO	4,247,799	2,231,415	1,090,307	52,351	278,897	323,902	897,711	778,944	816,020	#####
H30 - BC	2,043	1,144	321	765	1,095	4,017	0	0	1,925	11,310
H39,42 - KHP	1,271,564	1,048,996	955,174	713,500	828,960	152,549	464,232	753,001	493,649	6,681,625
C HMO PA/NU	603,909	584,438	506,641	371,502	302,988	292,311	785,295	457,553	1,622,406	5,527,043
TOTAL HMO	7,831,865	5,817,679	4,625,101	2,582,109	2,783,648	1,565,340	3,659,720	3,693,734	5,165,031	#####
TOTAL O/P	9,152,401	6,500,848	5,133,880	2,979,214	3,214,069	1,929,560	4,274,707	4,514,865	6,553,470	#####
check	0	0	0	0	0	0	0	0	0	0

CL 138461

IV. HOSPITALS, BUCKS COUNTY
ACCOUNTS RECEIVABLE AGING - IN
(Bad Debt Calculations—New Methodology)
JUNE 30, 1997

CLASS	TOTAL	REVISED (NET)	IH & DNFB (NET)	FINAL ILLE	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
B BLUE CROSS	197,303	16,422	16,422		75,810	16,400	26,469	11,236	3,960	19,775	25,742	4,020	(2,531)
H HMO (USHC/KHP)	1,822,277	81,392	81,392		830,551	442,321	125,166	43,386	112,299	108,611	(21,881)	66,638	33,795
TOTAL	2,019,579	97,814	97,814		906,361	458,721	151,635	54,622	116,259	128,386	3,861	70,658	31,263

IV. HOSPITALS, ELKINS PARK
ACCOUNTS RECEIVABLE AGING - INPATIENT
(Bad Debt Calculations—New Methodology)
JUNE 30, 1997

CLASS	TOTAL	REVISED (NET)	IH & DNFB (NET)	FINAL ILLE	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
B BLUE CROSS	460,176	57,480	57,480		130,582	29,573	47,944	24,356	39,452	24,040	70,340	1,951	34,458
H HMO (USHC/KHP)	2,085,349	144,050	144,050		953,009	468,743	131,037	42,762	71,583	48,807	50,315	85,673	89,370
TOTAL	2,545,525	201,530	201,530		1,083,591	498,316	178,981	67,118	111,035	72,847	120,655	87,624	123,829

ALLEGHENY UNIVERSITY - HAHNEMANN
ACCOUNTS RECEIVABLE AGING - INPATIENT
(Bad Debt Calculations—New Methodology)
JUNE 30, 1997

CLASS	TOTAL	REVISED (NET)	IH & DNFB (NET)	FINAL ILLE	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
3 MISC HMO CONT	13,019,436	1,652,879	1,652,879		2,936,315	2,816,532	1,717,454	1,351,390	497,963	517,553	849,701	254,099	425,552
A PHILA BLUE CRO	8,359,849	1,176,863	1,176,863		1,962,058	1,025,223	1,030,358	652,701	437,954	505,257	410,630	441,493	717,313
B BL CROSS - BANK	38,366	999,257	999,257		22,534	22,534	800	800	(3,000)	1,287	1,287	(107)	16,851
C HMO PANJ	7,605,758	999,257	999,257		2,169,912	1,055,657	1,010,412	213,910	551,813	100,899	703,810	474,919	325,168
TOTAL	29,023,409	3,828,999	3,828,999		7,068,285	4,919,946	3,758,224	2,218,800	1,484,729	1,123,710	1,965,428	1,170,404	1,484,884

ALLEGHENY UNIVERSITY - MCC & EPRAGED FROM FINAL BILL DATE
ACCOUNTS RECEIVABLE AGING - INPATIENT
JUNE 30, 1997

CLASS	TOTAL	REVISED (NET)	IH & DNFB (NET)	FINAL ILLE	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+
6 OTHER HMO	654,660	452,630	452,630		54,160	25,980	1,260	0	12,380	0	0	75,344	32,906
B&2 BLUE CROSS	1,866,855	369,300	369,300		789,535	287,593	183,049	18,983	111,851	114,865	57,490	164,549	(229,360)

CL 138462

D HMO CAP	19,277	0	0	0	0	0	0	0	0	19,277	19,277
E KEYSTONE	3,252,478	270,061	864,261	626,743	400,507	289,064	83,396	137,258	279,458	8,796	2,982,417
H HMO REGULAR	5,454,440	474,335	1,756,572	1,107,982	578,831	296,773	309,823	153,463	200,477	6,540	4,980,105
TOTAL	11,247,710	1,565,326	3,464,528	2,048,298	1,163,647	604,820	517,450	405,586	537,425	(161,842)	9,682,384

ST CHRISTOPHERS HOSPITAL
ACCOUNTS RECEIVABLE AGING-
Bad Debt Calculation (New Methodology)
JUNE 30, 1997

AGED FROM FINAL BILL DATE

[illegible]

CLASS	TOTAL	IH & DNFB (NET)	FINAL ILLE	0-30	31-60	61-90	91-120	121-150	151-180	181-270	271-365	365+	Check
B BLUE CROSS	2,204,101	255,150	0	506,692	358,287	282,138	301,386	108,093	150,652	180,930	36,748	24,024	1,948,951 (255,150)
A PHILA BLUE CRO	8,359,849	1,176,863	0	1,962,058	1,025,223	1,030,368	652,701	437,954	505,257	410,630	441,493	717,313	8,359,849
B&2 BLUE CROSS	1,905,221	368,300	0	789,635	310,127	183,049	19,783	108,651	114,865	59,777	164,442	(212,509)	1,905,221
NJ BLUE CROSS	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER BLUE CROS	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL BLUE CROS	12,469,171	1,800,313	0	3,258,285	1,693,637	1,495,545	973,870	654,898	770,774	650,338	642,683	528,828	0
6 OTHER HMO	654,660	452,630	0	54,160	25,980	1,260	0	12,380	0	0	75,344	32,906	654,660
D HMO CAP	19,277	0	0	0	0	0	0	0	0	0	0	19,277	0
E KEYSTONE	3,252,478	270,061	0	864,261	626,743	400,507	289,064	83,396	137,258	279,458	292,935	8,795	3,252,478
H HMO REGULAR	5,454,440	474,335	0	1,756,572	1,107,982	578,831	296,773	309,823	153,463	200,477	569,644	6,540	5,454,440
C HMO PA/NJ	7,605,758	999,257	0	2,169,912	1,065,657	1,010,412	213,910	551,813	100,899	703,810	470,919	325,168	7,605,758
H HMO (USHC/KHP	8,355,122	743,830	0	3,021,395	1,927,682	770,002	405,317	339,868	247,496	160,805	414,598	328,127	8,355,122
3 MISC HMO CONT	13,019,496	1,652,879	0	2,936,315	2,816,532	1,717,454	1,351,390	487,963	517,553	848,701	254,099	425,552	0

CL 138463

TOTAL HMO	38,361,171	4,592,992	0	10,802,615	7,560,576	4,478,466	2,556,454	1,795,243	1,156,670	2,194,251	2,077,539	1,146,365	#####	0
TOTAL I/P	50,830,342	6,393,305	0	14,060,900	9,254,213	5,974,011	3,530,324	2,450,140	1,927,444	2,844,589	2,720,222	1,675,194	#####	0
check	0	0	0	0	0	0	0	0	0	0	0	0	0	0

CL 138464

Order Prepared 6/30/98
Prepared by WJC
to Credit Card
Examined by _____
Reviewed by
C & L SP/CLP

AMERF
HMCs bc ADAMYSIS
06/30/97

CL 138465